

# ACT 2013 - 443

1 SB240  
2 148381-5  
3 By Senator Beasley  
4 RFD: Finance and Taxation General Fund  
5 First Read: 21-FEB-13



1 SB240

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4 ENROLLED, An Act,

5 To specify that the sale of durable medical  
6 equipment; prosthetics and orthotics devices; and medical  
7 supplies, as defined under the Medicare program, that are sold  
8 pursuant to a valid prescription and billed to a third party  
9 payer would be exempt from any state, county, and municipal  
10 sales and use taxes.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. In addition to any other exemptions  
13 provided by law, any items used for the treatment of illness  
14 or injury or to replace all or part of a limb or internal body  
15 part purchased by or on behalf of an individual pursuant to a  
16 valid prescription and covered by and billed to a third party  
17 payer shall be exempt from state, county, and municipal sales  
18 and use taxes, including, but not limited to, any of the  
19 following: Durable medical equipment, including repair parts  
20 and the disposable or single patient use supplies required for  
21 the use of the equipment; medical oxygen and related equipment  
22 and supplies; prosthetic and orthotic devices; and medical  
23 supplies, as defined and covered under the Medicare program,  
24 including, but not limited to, items such as catheters,  
25 catheter supplies, ostomy bags and supplies related to ostomy

1 care, specialized wound care products, and similar items that  
2 are covered by and billed to a third party payer.

3 Section 2. The provisions of this act are  
4 supplemental and shall not be construed to repeal any law not  
5 in direct conflict with this act.

6 Section 3. This act shall become effective on  
7 October 1, 2014.

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Ray Ivey  
President and Presiding Officer of the Senate

[Signature]  
Speaker of the House of Representatives

SB240  
Senate 25-APR-13  
I hereby certify that the within Act originated in and passed  
the Senate, as amended.

Patrick Harris  
Secretary

House of Representatives  
Passed: 09-MAY-13

By: Senator Beasley

APPROVED May 28, 2013

TIME 10:30 am

Robert Bentley  
GOVERNOR

Alabama Secretary Of State

Act Num....: 2013-443  
Bill Num....: S-240

Recv'd 05/28/13 02:22pmSLF

SPONSOR

*Beasley*  
SPONSORS

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SENATE ACTION

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill.

SB 240

years 25 nays 1 abstain 1

**PATRICK HARRIS,**  
Secretary

I hereby certify that the notice & proof is attached to the Bill. SB \_\_\_\_\_ as required in the General Acts of Alabama 1975 Act No 919.

**PATRICK HARRIS,**  
Secretary

CONFERENCE COMMITTEE

Senate Conferees

HOUSE ACTION

DATE: \_\_\_\_\_

RD 1 RFD \_\_\_\_\_

20 13

4:30

WJME

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on WJME was acted upon by such committee in session and returned therefrom to the House with the recommendation that it be Passed with amendments w/sub

This 2 day of May, 20 13.

[Signature] Chairperson

DATE: \_\_\_\_\_

RF \_\_\_\_\_

20 13

RD 2 CAL \_\_\_\_\_

DATE: \_\_\_\_\_

RE-REFERRED \_\_\_\_\_

Committee \_\_\_\_\_

RE-COMMITTED \_\_\_\_\_

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I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill.

SB 240

YEAS \_\_\_\_\_

NAYS \_\_\_\_\_

**FF WOODARD,**