

Alabama Department of Revenue
NOTICE
September 14, 2016

To: Every provider of pharmaceutical services subject to the Pharmaceutical Providers Tax

Legislation has passed and the Governor has signed Act 2016-452 which decreases the total pharmaceutical provider tax from \$.25 to \$.10. The Act allows each pharmaceutical service provider that remitted the supplemental privilege tax on provider services pursuant to Act 2015-537 a refund in the form of a **credit** for returns previously filed covering the periods September 1, 2015 through June 16, 2016. The Act allows for monthly credits to be claimed on future tax returns until the credit amounts are paid in full and does **not** provide for a refund of any overpayments.

Accordingly, the first tax return on which the credits can be used will be the pharmaceutical provider tax return for the month of October 2016, which is due on or before November 21, 2016. When claiming the credit, please enter the amount of credit being used on the "Less credit claimed" line of the return. If the amount of tax due on the return is less than your credit amount, only enter the amount of credit needed to bring the total amount to zero. Any remaining credit can be used on future returns.

If you have any questions regarding the credits on the Pharmaceutical Providers Tax accounts, please contact the Sales and Use Tax Division at the address or telephone number shown below:

Alabama Department of Revenue
Sales and Use Tax Division
P. O. Box 327710
Montgomery, AL 36132-7710
Phone: (334) 242-1490
Fax: (334) 353-7867