



FISCAL NOTE

House Bill 131

Committee: State Government

Sponsor: Representative Mack Butler

Analyst: Tiffany Weaver

Date: 02/16/2024

House Bill 131 as introduced would require health care providers seeking an exemption from sales and use tax for certain durable medical equipment and medical supplies to file a certificate of exemption with the Alabama Department of Revenue. This bill would also limit the time period that a health care provider may seek a refund of taxes paid to 12 months from the date of the sale.