

## Taxpayer Service Centers

### Auburn/Opelika

3300 Skyway Drive (36830)  
P.O. Box 2929, Auburn (36831-2929)  
Telephone (334) 887-9549

### Dothan

344 North Oates Street (36303)  
P.O. Box 5739, Dothan (36302-5739)  
Telephone (334) 793-5803

### Gadsden

235 College Street (35901)  
P.O. Drawer 1190, Gadsden (35902-1190)  
Telephone (256) 547-0554

### Huntsville

4920 Corporate Drive, Suite H (35805)  
P.O. Box 11487, Huntsville (35814-1487)  
Telephone (256) 837-2319

### Jefferson/Shelby

2020 Valleydale Road, Suite 208,  
Hoover (35244)  
P.O. Box 1927, Pelham (35124-1927)  
Telephone (205) 733-2740

### Mobile

955 Downtowner Boulevard (36609)  
P.O. Drawer 160406, Mobile (36616-1406)  
Telephone (251) 344-4737

### Montgomery

1021 Madison Avenue (36104)  
P.O. Box 327490, Montgomery (36132-7490)  
Telephone (334) 242-2677

### Muscle Shoals

874 Reservation Road (35661)  
P.O. Box 3148, Muscle Shoals (35662-3148)  
Telephone (256) 383-4631

### Tuscaloosa

518 19th Avenue (35401)  
P.O. Box 2467, Tuscaloosa (35403-2467)  
Telephone (205) 759-2571

### TDD Number

(334)-242-3061

Alabama  
Department of Revenue

# Pharmaceutical Providers Tax



PUBLISHED BY THE  
**Alabama Department of Revenue**  
**Sales and Use Tax Division**  
[www.revenue.alabama.gov](http://www.revenue.alabama.gov)

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An informational guide published  
for providers of pharmaceutical  
services to Alabama citizens.

May 2012



### **What is the Pharmaceutical Providers Tax?**

The Pharmaceutical Providers Tax is a privilege tax on every provider of pharmaceutical services to citizens of Alabama. This tax may not be passed on to the consumer.

### **What is the current tax rate?**

The tax is levied at the rate of ten cents (10¢) per prescription filled or refilled for a citizen of Alabama.

### **What is the due date for filing and paying?**

The returns and remittances are due on or before the 20th day of the month following the month during which the tax is accrued. *(Example: Tax accrued in January 20xx, is due February 20, 20xx.)*

Returns are required to be filed electronically (EFT). The EFT payment information must be transmitted by 4:00 p.m. (CST) on or before the due date to be considered timely paid.

### **How do you register for the Pharmaceutical Providers Tax?**

In order to pay the Pharmaceutical Providers Tax you must:

1. Register with the Department of Revenue by completing the application online at [www.revenue.alabama.gov/salestax/register.html](http://www.revenue.alabama.gov/salestax/register.html).
2. Once the application has been processed, you will receive an account number and EFT filing information by mail.

For more information see Section 40-26B, Code of Alabama 1975 and Alabama Department of Revenue Rule 810-6-5-.27 located on the Department of Revenue's website at [www.revenue.alabama.gov/salestax/index.html](http://www.revenue.alabama.gov/salestax/index.html).

### **Exemptions to the Pharmaceutical Providers Tax**

Alabama Department of Revenue Rule 810-6-5-.27 provides the following exemptions to the Pharmaceutical Provider's Tax:

1. Hospital inpatient pharmacies *(This includes prescriptions for emergency room patients, hospital staff personnel, and workman's compensation patients.)*
2. Pharmacies owned and operated by the State of Alabama or an agency of the State of Alabama
3. Prescriptions filled or refilled by state mental health facilities, mental health centers organized pursuant to Code of Alabama 1975, Section 22-51-1 et seq., and county health departments
4. Prescriptions filled for persons who are not citizens of Alabama.