

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-5-.27.01. Nursing Facility Tax.

(1) The term "nursing facility tax" as used in this regulation shall mean the privilege tax levied in Section 40-26B-21, Code of Alabama 1975, upon the business activities of nursing facilities in Alabama.

(2) Unless otherwise defined herein, the definitions of terms set forth in Section 40-26B-20, Code of Alabama 1975, are incorporated by reference herein.

(3) The nursing facility tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every nursing facility shall prepare and forward to the Department, within the time prescribed by law, a nursing facility tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. A separate nursing facility tax return shall be filed for each nursing facility location.

(4) Nursing facility tax returns shall require the following information:

(a) Taxpayer's tax account number, legal name, and complete address,

(b) Period covered by the return and due date of the return,

(c) The number of patient days utilized for the month,

(d) The number of patient days available for the month,

(e) The percent of occupancy,

(f) The number of licensed beds, if any, added since July 1, 1991, provided the monthly occupancy rate has not equaled or exceeded 85 percent since such beds were added,

(g) Number of licensed beds as of the last day of the month covered by the return excluding any licensed beds, if any, added since July 1, 1991, provided the monthly occupancy rate has not equaled or exceeded 85 percent since such beds were added,

(h) Total number of licensed beds,

(i) Tax due,

(j) Penalties due, if applicable,

(k) Interest due, if applicable,

(l) Credits claimed, if any,

(m) Total amount due,

(Continued)

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810-6-5-.27.01. (Continued)

- (n) Total amount remitted,
- (o) An indication if payment of tax is made through electronic funds transfer (EFT), and
- (p) Taxpayer's signature, title, and date signed.

(5) The nursing facility tax shall be administered and the tax shall be collected in accordance with the uniform procedures set forth in Title 40, Code of Alabama 1975, along with the procedures outlined in Sections 40-26B-20, et seq. No discount is allowed for timely payment of nursing facility tax. (Sections 40-2A-7(a)(5), 40-26B-23(a), and 40-26B-24(c) Code of Alabama 1975) (Adopted through APA effective April 1, 1996, amended December 8, 2011)