



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

July 30, 2010

Cynthia Underwood
Assistant Commissioner
Michael E. Mason
Deputy Commissioner
Lewis A. Easterly
Secretary

To all Nursing Facilities Required to Pay the Nursing Facility Privilege Tax Levied in Code of Alabama 1975, Section 40-26B-21:

The Legislature has passed and the Governor has signed Act No. 2010-520, which increases the privilege tax on the business activities of every nursing facility in the State of Alabama to an annual rate of \$1,899.96 for each bed in the nursing facility and imposes a new supplemental tax of \$1,063.08 for each bed in the nursing facility. This change will become effective on September 1, 2010.

Act No. 2010-520 applies to all taxes due and payable on or after September 30, 2010. Accordingly, the first tax return on which the changes will be applicable is your nursing facility tax return for the month of September 2010, which is due October 12, 2010. Returns are required to be filed and paid electronically using the Alabama Paperless Filing and Payment System.

If you have any questions concerning this notice, you may contact Amanda Wolfe in the Sales, Use & Business Tax Division at the address or phone number shown below:

Alabama Department of Revenue
Sales, Use & Business Tax Division
P. O. Box 327790
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