

## State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132 CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner

August 17, 2011

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

The Legislature has passed and the Governor has signed Act No. 2011-614, which increases the supplemental privilege assessment annual rate to \$1,603.08 for each bed in the nursing facility. Act No. 2011-614 also changes the due date of the nursing facility tax return from the 10<sup>th</sup> of the month to the 20<sup>th</sup> of the month. These changes will become effective on September 1, 2011.

The supplemental tax imposed by Act No. 2011-614 will automatically terminate on August 31, 2013, unless continued or reestablished by the Legislature.

Act No. 2011-614 applies to all taxes due and payable on or after September 30, 2011. Accordingly, the first tax return on which the changes will be applicable is the nursing facility tax return for the month of September 2011, which is due on or before October 20, 2011. Returns are required to be filed and paid electronically using the Alabama Paperless Filing and Payment System.

If there are any questions concerning this notice, please contact Victoria Oakes in the Sales, Use & Business Tax Division at the address or telephone number shown below:

Alabama Department of Revenue Sales, Use & Business Tax Division P.O. Box 327790 Montgomery, AL 36132-7790 Phone: (334) 353-8407

Fax: (334) 353-7867