



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

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

**CURTIS E. STEWART**  
Deputy Commissioner  
**MICHAEL D. GAMBLE**  
Deputy Commissioner  
**DONALD J. GRAHAM**  
Deputy Commissioner  
**DERRICK COLEMAN**  
Deputy Commissioner

## **NOTICE**

### **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. 2020-147, which imposes a secondary supplemental privilege assessment at an annual rate of \$327.48 or \$27.29 a month for each bed in the nursing facility. This amount will increase the total annual nursing facility rate from \$4,429.32 to \$4,756.80 or \$396.40 per month per bed. This change will be effective on September 1, 2020.

Accordingly, the first tax return on which the changes will be applicable is the nursing facility tax return for the month of September 2020, which is due on or before October 20, 2020. Returns are required to be filed and paid electronically using the My Alabama Taxes Filing system.

If there any questions concerning this notice, please contact Nichelle Norris in the Sales and Use Tax Division at the address or telephone number shown below:

Alabama Department of Revenue  
Sales and Use Tax Division  
P.O. Box 327790  
Montgomery, AL 36132-7790  
Phone: (334) 353-7639  
Fax: (334) 353-7867