

Subject Legend drug tax refunds

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Summary

H.F. 1479 would modify the timing of when a pharmacy may apply for a refund of the legend drugs tax a pharmacy pays to a wholesale drug distributor, for drugs that the pharmacy then delivers outside this state. Under current law, a pharmacy may only apply for refunds on its annual return.

This bill would allow a pharmacy to apply for and receive refunds throughout the year. For tax paid between January 1 and June 30, a pharmacy could file for a refund on July 1. For tax paid between July 1 and September 30, the refund filing date would be October 1. For tax paid between October 1 and December 31, the filing date for a refund would be January 1 of the following year.