

1 HB165
2 197140-2
3 By Representatives Polizos, Dismukes, Robertson, Shiver,
4 McMillan and Ingram
5 RFD: Ways and Means General Fund
6 First Read: 19-MAR-19

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8 SYNOPSIS: This bill would provide that each full-time
9 law enforcement officer, firefighter, and emergency
10 medical services provider employed by the state, a
11 county, or a municipality would receive a
12 subsistence allowance of \$8 for each working day
13 while engaged in the performance of his or her
14 official duties. The allowance would not be subject
15 to state income tax. This subsistence allowance
16 would not apply to any state law enforcement
17 officer receiving a subsistence allowance pursuant
18 to Section 36-21-2, Code of Alabama 1975.

19 Amendment 621 of the Constitution of Alabama
20 of 1901, now appearing as Section 111.05 of the
21 Official Recompilation of the Constitution of
22 Alabama of 1901, as amended, prohibits a general
23 law whose purpose or effect would be to require a
24 new or increased expenditure of local funds from
25 becoming effective with regard to a local
26 governmental entity without enactment by a 2/3 vote
27 unless: it comes within one of a number of

1 specified exceptions; it is approved by the
2 affected entity; or the Legislature appropriates
3 funds, or provides a local source of revenue, to
4 the entity for the purpose.

5 The purpose or effect of this bill would be
6 to require a new or increased expenditure of local
7 funds within the meaning of the amendment.

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
12

13 To provide a subsistence allowance for each
14 full-time law enforcement officer, firefighter, and emergency
15 medical services provider employed by the state, a county, or
16 a municipality; to provide that the subsistence allowance
17 would not be subject to state income tax; to provide
18 exceptions; and in connection therewith would have as its
19 purpose or effect the requirement of a new or increased
20 expenditure of local funds within the meaning of Amendment 621
21 of the Constitution of Alabama of 1901, now appearing as
22 Section 111.05 of the Official Recompilation of the
23 Constitution of Alabama of 1901, as amended.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Each full-time law enforcement officer,
26 firefighter, and emergency medial services provider employed
27 by the state, a county, or a municipality shall receive a

1 subsistence allowance of eight dollars (\$8) for each working
2 day while engaged in the performance of his or her official
3 duties. This allowance shall be in addition to all other
4 compensation, expenses, and allowances provided by law and
5 shall be paid by the employing state, county, or municipal law
6 enforcement agency, fire fighting agency, or emergency medical
7 services agency of the state, county, or municipality where
8 the law enforcement officer, firefighter, or emergency medical
9 services provider is employed.

10 Section 2. The subsistence allowance provided by
11 this act is not subject to any income tax levied by this
12 state.

13 Section 3. This act does not apply to any law
14 enforcement officer receiving a subsistence allowance pursuant
15 to Section 36-21-2, Code of Alabama 1975.

16 Section 4. This act shall be effective October 1,
17 2019, following its passage and approval by the Governor, or
18 its otherwise becoming law.