

**SB154 ENGROSSED**



1 SB154  
2 52XY6MM-2  
3 By Senator Albritton  
4 RFD: Finance and Taxation General Fund  
5 First Read: 21-Feb-24



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A BILL  
TO BE ENTITLED  
AN ACT

Relating to the compensation of the sheriff in certain counties under the provisions of Chapter 2A of Title 11, Code of Alabama 1975, commonly known as the Omnibus Pay Act; to amend Section 11-2A-2 of the Code of Alabama 1975, to authorize the county commission of a Category 2 or Category 3 county to increase the salary of the sheriff under certain conditions.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 11-2A-2 of the Code of Alabama 1975, is amended to read as follows:

"§11-2A-2

Effective October 1, 2000, the annual compensation which a county shall pay to a county commissioner, a judge of probate, a sheriff, a tax assessor, a tax collector, a revenue commissioner, a license commissioner, and an elected assistant tax assessor or collector shall be as set out below:

(1) SHERIFF. a. The annual minimum compensation for each sheriff shall be fifty thousand dollars (\$50,000) which shall be in lieu of any salary and expense allowance currently provided to a sheriff receiving total compensation less than



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29 the minimum. Beginning with the next term of office for each  
30 sheriff, except as provided in Section 11-2A-4, the salary  
31 herein provided shall be the minimum compensation payable to  
32 the sheriff in lieu of any salary, expense allowance, or other  
33 compensation provided by law.

34 b. In addition to any other provision of this chapter  
35 or any other law relating to the salary of the sheriff of a  
36 Category 1 or Category 2 or Category 3 county, the county  
37 commission of a Category 1 or Category 2 or Category 3 county  
38 may increase the salary of the sheriff of the county effective  
39 beginning the next term of office of the sheriff not less than  
40 three months prior to the beginning of qualifying for the  
41 party primary election. Notwithstanding subdivision (5), if  
42 the salary increase provided in this subdivision is not  
43 authorized by the Constitution of Alabama 2022, to be paid  
44 during the term of the incumbent sheriff, the amount of any  
45 salary increase provided to the sheriff of the county shall be  
46 paid as an expense allowance until the beginning of the next  
47 term of office and at that time the amount of the expense  
48 allowance shall be included in the salary of the sheriff. Any  
49 expense allowance paid to the sheriff shall be treated the  
50 same as salary for the purposes of any supernumerary program  
51 or the Employees' Retirement System.

52 (2) COUNTY COMMISSIONERS AND JUDGES OF PROBATE. The  
53 annual minimum compensation for county commissioners and  
54 judges of probate in Categories 1 and 2 shall be as provided  
55 by local law. Except as otherwise provided in this chapter and  
56 subject to the provisions of Section 11-2A-4, the annual



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57 compensation for county commissioners and judges of probate in  
58 Category 3 shall be increased by 20 percent effective October  
59 1, 2001, if the compensation, including expense allowance, of  
60 the office has not been increased by other general or local  
61 law during the period from October 1, 1996, to October 1,  
62 2001; the annual minimum compensation for county commissioners  
63 and judges of probate in Category 4 shall be that amount  
64 prescribed by general law on September 30, 2000, plus a 20  
65 percent increase; the annual minimum compensation for county  
66 commissioners and judges of probate in Category 5 shall be  
67 that amount prescribed by general law on September 30, 2000,  
68 plus a 17 percent increase; and the annual minimum  
69 compensation for county commissioners and judges of probate in  
70 Category 6 shall be that amount prescribed by general law on  
71 September 30, 2000, plus a 15 percent increase.

72 (3) TAX ASSESSORS, TAX COLLECTORS, REVENUE  
73 COMMISSIONERS, LICENSE COMMISSIONERS, AND ELECTED ASSISTANT  
74 TAX COLLECTORS OR ASSESSORS.

75 a. On and after June 1, 2000, each county commission is  
76 authorized to provide an expense allowance to the tax  
77 assessor, tax collector, revenue commissioner, license  
78 commissioner, elected assistant tax assessor, and elected  
79 assistant tax collector in amounts not to exceed ten thousand  
80 dollars (\$10,000) per annum. The expense allowance may be  
81 phased in over a two-year period as determined by the county  
82 commission. At the beginning of the official's next term of  
83 office following the provision of the expense allowance  
84 authorized herein, the expense allowance shall be included in



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85 the base salary of the official and the expense allowance  
86 thereupon voided. Deductions from the expense allowances  
87 provided under this chapter shall be made for supernumerary  
88 programs, the ~~State~~-Employees' Retirement System, or other  
89 retirement programs as provided by law, the same as if the  
90 expense allowances were salary. Notwithstanding the above, in  
91 Category 3, an expense allowance for any official covered by  
92 this subdivision shall be provided in the amount of ten  
93 thousand dollars (\$10,000) per annum effective October 1,  
94 2001, if compensation for the office has not been increased by  
95 other general or local law during the period from October 1,  
96 1996, to October 1, 2001.

97         b. Any increase in base salary or expense allowance for  
98 a tax assessor, tax collector, revenue commissioner, license  
99 commissioner, elected assistant tax assessor, or elected  
100 assistant tax collector contained in any act passed in the  
101 1999 2nd Special Session of the Legislature or any other act  
102 passed in the 2000 Regular Session shall be credited against  
103 any expense allowance provided under this subdivision, so that  
104 the total increase in compensation for a tax assessor, tax  
105 collector, revenue commissioner, license commissioner, elected  
106 assistant tax assessor, and elected assistant tax collector  
107 does not exceed ten thousand dollars (\$10,000).

108         (4) Any laws to the contrary notwithstanding, no person  
109 holding supernumerary office shall be entitled to any  
110 increases in compensation or expenses as a result of the  
111 implementation of any salary adjustments provided for in this  
112 chapter.



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113 (5) If implementation of the salaries in this chapter  
114 increases the salary of an incumbent office holder, the  
115 increase shall be paid as an expense allowance until the  
116 beginning of the next term of office whereupon the amount of  
117 the expense allowance shall be included in the base salary for  
118 the office holder and the expense allowance shall be voided.  
119 Deductions from the increase shall be made for supernumerary  
120 programs as provided by law as if the increase were salary.  
121 Notwithstanding the foregoing, a county shall pay the salary  
122 increase during a term of office at the beginning of the next  
123 fiscal year if payment of the increase is sanctioned by an  
124 amendment to the Constitution of Alabama of ~~1901~~ 2022.

125 (6) Notwithstanding this section or any other provision  
126 of this chapter, the increases in fees under Section 12-19-90  
127 provided for by Act 2000-108 shall not apply to any county in  
128 Category 1 or 3 on June 1, 2000.

129 (7) The local governing body of the county may, by  
130 resolution, elect for the county to be exempt from the  
131 provisions of this section and Section 11-2A-3 and the  
132 increases in fees in Section 12-19-90 as provided for by Act  
133 2000-108; provided that the local governing body shall only be  
134 authorized to exempt the county from all of the sections  
135 referenced above, and provided further that the resolution is  
136 adopted after June 1, 2000, but prior to October 1, 2000. Any  
137 local governing body that exercises its authority under this  
138 subdivision may elect to have the county become subject to the  
139 provisions referenced above by the adoption of a resolution  
140 and the provisions shall become effective in the county on



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141 September 30, next following the adoption of the resolution.

142 (8) Any county identified as a "Category 1" county  
143 under the provisions of Section 11-2A-1, is exempt from the  
144 provisions of this section."

145 Section 2. This act shall become effective on June 1,  
146 2024.



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149 Senate

150 Read for the first time and referred .....21-Feb-24  
151 to the Senate committee on Finance  
152 and Taxation General Fund  
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154 Read for the second time and placed .....20-Mar-24  
155 on the calendar:  
156 1 amendment  
157  
158 Read for the third time and passed .....04-Apr-24  
159 as amended  
160 Yeas 32  
161 Nays 0  
162 Abstains 0  
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164

Patrick Harris,  
Secretary.

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