

SB259 ENGROSSED



1 SB259
2 QNIT241-2
3 By Senator Singleton
4 RFD: County and Municipal Government
5 First Read: 03-Feb-26



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5 A BILL
6 TO BE ENTITLED
7 AN ACT

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Sections 11-2A-1 and 11-2A-2, and Section
18 11-2A-4, as last amended by Act 2025-324, 2025 Regular
19 Session, Code of Alabama 1975, are amended to read as follows:

20 "§11-2A-1



29 (b) The population categories of counties are as
30 follows:

31 (1) CATEGORY 1. Population in excess of 450,000.

32 (2) CATEGORY 2. Population from 350,001 to 449,999.

33 (3) CATEGORY 3. Population from 200,001 to 350,000.

34 (4) CATEGORY 4. Population from 50,001 to 200,000.

35 (5) CATEGORY 5. Population from 19,000 to 50,000.

36 (6) CATEGORY 6. Population of less than 19,000."

37 "§11-2A-2

46 (1) SHERIFF. The annual minimum compensation for each
47 sheriff shall be fifty thousand dollars (\$50,000) which shall
48 be in lieu of any salary and expense allowance currently
49 provided to a sheriff receiving total compensation less than
50 the minimum. Beginning with the next term of office for each
51 sheriff, except as provided in Section 11-2A-4, the salary
52 herein provided shall be the minimum compensation payable to
53 the sheriff in lieu of any salary, expense allowance, or other
54 compensation provided by law.

55 (2) COUNTY COMMISSIONERS AND JUDGES OF PROBATE. The
56 annual minimum compensation for county commissioners and



judges of probate in Categories 1 and 2 shall be as provided by local law. Except as otherwise provided in this chapter and subject to the provisions of Section 11-2A-4, the annual compensation for county commissioners and judges of probate in Category 3 shall be increased by 20 percent effective October 1, 2001, if the compensation, including expense allowance, of the office has not been increased by other general or local law during the period from October 1, 1996, to October 1, 2001; the annual minimum compensation for county commissioners and judges of probate in Category 4 shall be that amount prescribed by general law on September 30, 2000, plus a 20 percent increase; the annual minimum compensation for county commissioners and judges of probate in Category 5 shall be that amount prescribed by general law on September 30, 2000, plus a 17 percent increase; and the annual minimum compensation for county commissioners and judges of probate in Category 6 shall be that amount prescribed by general law on September 30, 2000, plus a 15 percent increase.

(3) ~~TAX ASSESSORS, TAX COLLECTORS, REVENUE COMMISSIONERS, LICENSE COMMISSIONERS, AND ELECTED ASSISTANT TAX COLLECTORS OR ASSESSORS.~~

a. On and after June 1, 2000, each county commission is authorized to provide an expense allowance to the tax assessor, tax collector, revenue commissioner, license commissioner, elected assistant tax assessor, and elected assistant tax collector in amounts not to exceed ten thousand dollars (\$10,000) per annum. The expense allowance may be phased in over a two-year period as determined by the county



85 commission. At the beginning of the official's next term of
86 office following the provision of the expense allowance
87 authorized herein, the expense allowance shall be included in
88 the base salary of the official and the expense allowance
89 thereupon voided. Deductions from the expense allowances
90 provided under this chapter shall be made for supernumerary
91 programs, the State Employees' Retirement System, or other
92 retirement programs as provided by law, the same as if the
93 expense allowances were salary. Notwithstanding the above, in
94 Category 3, an expense allowance for any official covered by
95 this subdivision shall be provided in the amount of ten
96 thousand dollars (\$10,000) per annum effective October 1,
97 2001, if compensation for the office has not been increased by
98 other general or local law during the period from October 1,
99 1996, to October 1, 2001.

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

111 (4) (b) Any laws to the contrary notwithstanding, no
112 person individual holding supernumerary office shall be



113 entitled to any increases in compensation or expenses as a
114 result of the implementation of any salary adjustments
115 provided for in this chapter.

116 ~~(5)~~ (c) (1) If implementation of the salaries in this
117 chapter increases the salary of an incumbent office holder,
118 the increase shall be paid as an expense allowance until the
119 beginning of the next term of office whereupon the amount of
120 the expense allowance shall be included in the base salary for
121 the office holder and the expense allowance shall be voided.
122 Deductions from the increase shall be made for supernumerary
123 programs as provided by law as if the increase were salary.

124 (2) Notwithstanding ~~the foregoing subdivision (1)~~, a
125 county shall pay the salary increase during a term of office
126 at the beginning of the next fiscal year if payment of the
127 increase is sanctioned by an amendment to the Constitution of
128 Alabama of 1901.

129 ~~(6)~~ (d) Notwithstanding this section or any other
130 provision of this chapter, the increases in fees under Section
131 12-19-90 provided for by Act 2000-108 shall not apply to any
132 county in Category 1 or 3 on June 1, 2000.

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



141 local governing body that exercises its authority under this
142 subdivision may elect to have the county become subject to the
143 provisions referenced above by the adoption of a resolution
144 and the provisions shall become effective in the county on
145 September 30, next following the adoption of the resolution.

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

149 "§11-2A-4

150 (a) (1) ~~After August 1, 2016, the~~ The local officials
151 covered by this chapter shall be entitled to receive the same
152 uniform increases in compensation, whether the uniform
153 increases are based on a percentage of compensation or a flat
154 dollar amount, which are granted equally to all full-time
155 county employees by the county commission. The increases shall
156 be in the same amount or percentage, as the case may be, as
157 that amount or percentage increase provided to the county's
158 employees and shall apply to the official's base salary and to
159 any expense allowance the official receives pursuant to this
160 subdivision.

161 (2) ~~Except as otherwise provided herein, officials in~~
162 ~~Category 2 shall be eligible for the cost-of-living increases~~
163 ~~beginning on October 1, 2000.~~ If the implementation of this
164 chapter increases the compensation of an incumbent office
165 holder, the increase shall be paid as provided in Section
166 11-2A-2.

167 (3) The base compensation of any local official
168 initially elected or appointed after July 1, 2025, shall be



169 the compensation of the immediately prior officeholder
170 including any uniform increases received by the prior
171 officeholder, but excluding any compensation based on the
172 previous office holder's longevity or that was awarded based
173 on merit, including, but not limited to, a local merit system.
174 Any official shall continue to be entitled to receive uniform
175 increases in compensation as provided in subdivision (1).

176 (4) If a county commission grants a uniform increase to
177 all county employees other than those employees serving their
178 probationary period, the increase shall qualify as a uniform
179 increase to all county employees for the purposes of this
180 subsection.

181 (5) A merit-based increase shall not qualify as a
182 uniform increase unless all county employees receive the same
183 percentage or dollar increase.

184 (6) In a county with a classification system for
185 employees that includes annual step raises for each
186 classification of employee, the step raises shall be
187 considered a uniform increase for the purposes of this section
188 if the steps are based on a uniform dollar amount or
189 percentage, and the service credits for elected officials are
190 calculated and administered in the same manner as other
191 employees.

192 (b) Any provision of this chapter to the contrary
193 notwithstanding, the Legislature, by local law, may increase
194 set the compensation for local officials covered under this
195 chapter. However, if a local law increases the compensation of
196 a local official, the local official shall be entitled to any



197 uniform increases pursuant to the procedure in subsection (a),
198 except as otherwise provided by local law.

199 (c) (1) Any local official whose compensation is tied to
200 compensation of a state official shall not be entitled to
201 receive any uniform increases in compensation under this
202 chapter.

203 (2) The provision of any local law enacted prior to the
204 2026 Regular Session which authorizes a local official to
205 receive uniform increases in contradiction to subdivision (1)
206 shall be invalid once the individual serving in that office on
207 May 31, 2026, vacates that office.

208 (3) Following the 2025 Regular Session, no local law
209 may authorize a local official to receive uniform increases in
210 contradiction to subdivision (1).

211 (4) Beginning with the next term of office following
212 October 1, 2025, the compensation of any local official
213 subject to a local law that sets his or her compensation in
214 whole or in part on the salary of a circuit or district judge
215 shall be calculated using the base amounts in Section
216 12-10B-1, and any adjustment based on service or longevity
217 must be based on the actual time in office of the local
218 official."

219 Section 2. Sections 11-2A-3, 11-2A-6, 11-2A-7, and
220 11-2A-8, Code of Alabama 1975, relating to the compensation of
221 county officials, are repealed.

222 Section 3. This act shall become effective on June 1,
223 2026.



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226 Senate

227 Read for the first time and referred03-Feb-26
228 to the Senate committee on County
229 and Municipal Government
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231 Read for the second time and placed10-Feb-26
232 on the calendar:
233 1 amendment
234
235 Read for the third time and passed12-Feb-26
236 as amended
237 Yeas 29
238 Nays 0
239 Abstains 1
240
241
242 Patrick Harris,
243 Secretary.
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