

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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A BILL
TO BE ENTITLED
AN ACT

Relating to counties; to amend Sections 11-2A-1 and 11-2A-2, and Section 11-2A-4, as last amended by Act 2025-324, 2025 Regular Session, Code of Alabama 1975; to further provide for the compensation of certain local officials; and to repeal Sections 11-2A-3, 11-2A-6, 11-2A-7, and 11-2A-8, Code of Alabama 1975, relating to the compensation of certain local officials; and to provide retroactive effect.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§11-2A-1

(a) For purposes of determining the amount of annual compensation ~~which~~ that a county shall pay to a county commissioner, the chair of a county commission, a judge of probate, a sheriff, a tax assessor, a tax collector, a revenue commissioner, a license commissioner, ~~and~~ or an elected assistant tax assessor or collector, the 67 counties of the state shall be placed in categories based on population according to the ~~most recent~~ 1990 federal decennial census.



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

- (1) CATEGORY 1. Population in excess of 450,000.
- (2) CATEGORY 2. Population from 350,001 to 449,999.
- (3) CATEGORY 3. Population from 200,001 to 350,000.
- (4) CATEGORY 4. Population from 50,001 to 200,000.
- (5) CATEGORY 5. Population from 19,000 to 50,000.
- (6) CATEGORY 6. Population of less than 19,000."

"§11-2A-2

(a) ~~Effective October 1, 2000, the~~ The annual compensation which a county shall pay to a county commissioner, the chair of a county commission, 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:~~ the annual base compensation paid to the holder of the office on May 31, 2026.

~~(1) SHERIFF. 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 the minimum. Beginning with the next term of office for each sheriff, except as provided in Section 11-2A-4, the salary herein provided shall be the minimum compensation payable to the sheriff in lieu of any salary, expense allowance, or other compensation provided by law.~~

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



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~~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~~



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

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

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



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

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

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

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

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



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

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

"§11-2A-4

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

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

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



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

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

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

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

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



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

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

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

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

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

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

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



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224
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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

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241
242 Patrick Harris,
243 Secretary.
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