

**SB259 ENROLLED**



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



## SB259 Enrolled

1 Enrolled, An Act,

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4 Relating to counties; to amend Sections 11-2A-1 and  
5 11-2A-2, and Section 11-2A-4, as last amended by Act 2025-324,  
6 2025 Regular Session, Code of Alabama 1975; to further provide  
7 for the compensation of certain local officials; and to repeal  
8 Sections 11-2A-3, 11-2A-6, 11-2A-7, and 11-2A-8, Code of  
9 Alabama 1975, relating to the compensation of certain local  
10 officials; and to provide retroactive effect.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. Sections 11-2A-1 and 11-2A-2, and Section  
13 11-2A-4, as last amended by Act 2025-324, 2025 Regular  
14 Session, Code of Alabama 1975, are amended to read as follows:

15 "§11-2A-1

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

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

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

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

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



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

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

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

32 "§11-2A-2

33 (a) Effective October 1, 2000, the ~~The~~ annual

34 compensation which a county shall pay to a county

35 commissioner, the chair of a county commission, a judge of

36 probate, a sheriff, a tax assessor, a tax collector, a revenue

37 commissioner, a license commissioner, and an elected assistant

38 tax assessor or collector shall be ~~as set out below:~~ the annual

39 base compensation paid to the holder of the office on May 31,

40 2026.

41 ~~(1) SHERIFF. The annual minimum compensation for each~~

42 ~~sheriff shall be fifty thousand dollars (\$50,000) which shall~~

43 ~~be in lieu of any salary and expense allowance currently~~

44 ~~provided to a sheriff receiving total compensation less than~~

45 ~~the minimum. Beginning with the next term of office for each~~

46 ~~sheriff, except as provided in Section 11-2A-4, the salary~~

47 ~~herein provided shall be the minimum compensation payable to~~

48 ~~the sheriff in lieu of any salary, expense allowance, or other~~

49 ~~compensation provided by law.~~

50 ~~(2) COUNTY COMMISSIONERS AND JUDGES OF PROBATE. The~~

51 ~~annual minimum compensation for county commissioners and~~

52 ~~judges of probate in Categories 1 and 2 shall be as provided~~

53 ~~by local law. Except as otherwise provided in this chapter and~~

54 ~~subject to the provisions of Section 11-2A-4, the annual~~

55 ~~compensation for county commissioners and judges of probate in~~

56 ~~Category 3 shall be increased by 20 percent effective October~~



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

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

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



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

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

106 ~~(4) (b) Any laws to the contrary notwithstanding,~~  
107 ~~Unless otherwise provided by law, no person individual holding~~  
108 ~~supernumerary office shall be entitled to any increases in~~  
109 ~~compensation or expenses as a result of the implementation of~~  
110 ~~any salary adjustments provided for in this chapter.~~

111 ~~(5) (c) (1) If implementation of the salaries in this~~  
112 ~~chapter increases the salary of an incumbent office holder,~~



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113 the increase shall be paid as an expense allowance until the  
114 beginning of the next term of office whereupon the amount of  
115 the expense allowance shall be included in the base salary for  
116 the office holder and the expense allowance shall be voided.  
117 Deductions from the increase shall be made for supernumerary  
118 programs as provided by law as if the increase were salary.

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

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

128 ~~(7)~~ ~~The local governing body of the county may, by~~  
129 ~~resolution, elect for the county to be exempt from the~~  
130 ~~provisions of this section and Section 11-2A-3 and the~~  
131 ~~increases in fees in Section 12-19-90 as provided for by Act~~  
132 ~~2000-108; provided that the local governing body shall only be~~  
133 ~~authorized to exempt the county from all of the sections~~  
134 ~~referenced above, and provided further that the resolution is~~  
135 ~~adopted after June 1, 2000, but prior to October 1, 2000. Any~~  
136 ~~local governing body that exercises its authority under this~~  
137 ~~subdivision may elect to have the county become subject to the~~  
138 ~~provisions referenced above by the adoption of a resolution~~  
139 ~~and the provisions shall become effective in the county on~~  
140 ~~September 30, next following the adoption of the resolution.~~



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

144 "§11-2A-4

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

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

162 (3) The base compensation of any local official  
163 initially elected or appointed after July 1, 2025, shall be  
164 the compensation of the immediately prior officeholder  
165 including any uniform increases received by the prior  
166 officeholder, but excluding any compensation based on the  
167 previous office holder's longevity or that was awarded based  
168 on merit, including, but not limited to, a local merit system.



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169 Any official shall continue to be entitled to receive uniform  
170 increases in compensation as provided in subdivision (1).

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

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

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

187 (b) Any provision of this chapter to the contrary  
188 notwithstanding, the Legislature, by local law, may increase  
189 the compensation for local officials covered under this  
190 chapter. ~~However, if a local law increases the compensation of~~  
191 ~~a local official, the local official shall be entitled to any~~  
192 ~~uniform increases pursuant to the procedure in subsection (a),~~  
193 ~~except as otherwise provided by local law.~~

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



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197 chapter.

198 (2) The provision of any local law enacted prior to the  
199 2026 Regular Session which is in contradiction to subdivision  
200 (1) shall be invalid once the individual serving in that  
201 office on May 31, 2026, vacates that office.

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

205 (4) Beginning with the next term of office following  
206 October 1, 2025, the compensation of any local official  
207 subject to a local law that sets his or her compensation in  
208 whole or in part on the salary of a circuit or district judge  
209 shall be calculated using the base amounts in Section  
210 12-10B-1, and any adjustment based on service or longevity  
211 must be based on the actual time in office of the local  
212 official."

213 Section 2. Sections 11-2A-3, 11-2A-6, 11-2A-7, and  
214 11-2A-8, Code of Alabama 1975, relating to the compensation of  
215 county officials, are repealed.

216 Section 3. This act shall become effective on June 1,  
217 2026.



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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB259

Senate 12-Feb-26

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris,  
Secretary.

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House of Representatives  
Amended and passed: 26-Feb-26

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Senate concurred in House amendment 3-Feb-26

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By: Senator Singleton