



**House Ways and Means General Fund Reported  
Substitute for SB154**

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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 2 or Category 3 county, the county commission of a  
37 Category 2 or Category 3 county may increase the salary of the  
38 sheriff of the county once during each term of office.

39 Notwithstanding subdivision (5), if the salary increase  
40 provided in this subdivision is not authorized by the  
41 Constitution of Alabama 2022, to be paid during the term of  
42 the incumbent sheriff, the amount of any salary increase  
43 provided to the sheriff of the county shall be paid as an  
44 expense allowance until the beginning of the next term of  
45 office and at that time the amount of the expense allowance  
46 shall be included in the salary of the sheriff. Any expense  
47 allowance paid to the sheriff shall be treated the same as  
48 salary for the purposes of any supernumerary program or the  
49 Employees' Retirement System.

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

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



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113 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 Notwithstanding the foregoing, a county shall pay the salary  
120 increase during a term of office at the beginning of the next  
121 fiscal year if payment of the increase is sanctioned by an  
122 amendment to the Constitution of Alabama of ~~1901~~ 2022.

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

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

140 (8) Any county identified as a "Category 1" county



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141 under the provisions of Section 11-2A-1, is exempt from the  
142 provisions of this section."

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