

1 HB26
2 140071-2
3 By Representative Faust
4 RFD: State Government
5 First Read: 05-FEB-13
6 PFD: 12/07/2012

2
3
4
5
6
7
8 SYNOPSIS: Under existing law, certain local tax
9 officials may elect supernumerary status by meeting
10 certain service requirements.

11 This bill would allow a local tax official
12 to qualify for supernumerary status based on years
13 of service, regardless of age.

14
15 A BILL
16 TO BE ENTITLED
17 AN ACT
18

19 To amend Section 40-6-1, Code of Alabama 1975,
20 relating to supernumerary tax officials, assessors, tax
21 collectors, revenue commissioners, and license commissioners;
22 to provide further for determining when an official may be
23 commissioned as supernumerary.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-6-1 of the Code of Alabama
26 1975, is amended to read as follows:

27 "§40-6-1.

1 "(a) In the various counties of the State of Alabama
2 having a population of less than 600,000 inhabitants according
3 to the last or any subsequent federal decennial census, any
4 tax collector, tax assessor, revenue commissioner, license
5 commissioner, or other elected or appointed official charged
6 with the assessment or collection, or both, of ad valorem
7 taxes in any county of the State of Alabama:

8 "(1) Who has served for 14 years as such an official
9 in any county of Alabama and who has become permanently and
10 totally disabled, proof of disability being made by
11 certificate of three reputable physicians; or

12 "(2) Who has served for 12 years as a county
13 official for any county of Alabama, at least 10 years or more
14 continuously as tax collector, tax assessor, license
15 commissioner, revenue commissioner, or other elected or
16 appointed official charged with the assessment or collection,
17 or both, of ad valorem taxes, and who is not less than age 60;

18 "May elect to become a supernumerary tax collector,
19 tax assessor, revenue commissioner, license commissioner, or
20 other elected or appointed official charged with the
21 assessment or collection, or both, of ad valorem taxes of the
22 county in which the official serves by filing a written
23 declaration to that effect with the Governor. If the Governor
24 finds any declarant qualified either under subdivision (1) or
25 (2) of this subsection, a commission as supernumerary tax
26 collector, tax assessor, revenue commissioner, license
27 commissioner, or other elected or appointed official charged

1 with the assessment or collection, or both, of ad valorem
2 taxes for the county in which the official has served shall be
3 issued to the declarant by the Governor. In computing length
4 of service, the time served as any other county-wide elected
5 official or the time served as chief clerk of the tax
6 collector, tax assessor, license commissioner of any county,
7 shall be counted.

8 "(b) In the various counties of the State of Alabama
9 having a population of less than 600,000 inhabitants according
10 to the last or any subsequent federal decennial census, any
11 person who has served 18 years as a county official for any
12 county of Alabama, the last six or more years as tax
13 collector, tax assessor, revenue commissioner, license
14 commissioner, or other elected or appointed official charged
15 with the assessment or collection, or both, of ad valorem
16 taxes, and previously at least 12 years as chief clerk to the
17 tax collector, tax assessor, revenue commissioner, license
18 commissioner, or other elected or appointed official charged
19 with the assessment or collection, or both, of ad valorem
20 taxes, or previously at least 12 years as a county
21 commissioner, who is not less than age 60 or who has become
22 permanently and totally disabled, proof of that disability
23 being made by certificate of three reputable physicians, may
24 elect to become a supernumerary tax collector, tax assessor,
25 revenue commissioner, license commissioner, or other elected
26 or appointed official charged with the assessment or
27 collection of taxes, or both, by filing a written declaration

1 to that effect with the Governor. If the Governor finds that
2 any declarant is qualified under this subdivision, a
3 commission as supernumerary tax collector, tax assessor,
4 revenue commissioner, license commissioner, or other elected
5 or appointed official charged with the assessment or
6 collection, or both, of ad valorem taxes, for the county in
7 which the official has served shall be issued to the
8 declarant.

9 "(c) In the various counties of the State of Alabama
10 having a population of less than 600,000 inhabitants according
11 to the last or any subsequent federal decennial census, upon
12 approval of the county commission of the county, any person
13 who has served 24 years as a county official for any county of
14 Alabama, the last six or more years as tax collector, tax
15 assessor, revenue commissioner, license commissioner, or other
16 elected or appointed official charged with the assessment or
17 collection, or both, of ad valorem taxes, and previously at
18 least 12 years as chief clerk to the tax collector, tax
19 assessor, revenue commissioner, license commissioner, or other
20 elected or appointed official charged with the assessment or
21 collection, or both, of ad valorem taxes, may elect to become
22 a supernumerary tax collector, tax assessor, revenue
23 commissioner, license commissioner, or other elected or
24 appointed official charged with the assessment or collection
25 of taxes, or both, by filing a written declaration to that
26 effect with the Governor. If the Governor finds that any
27 declarant is qualified under this subdivision, a commission as

1 supernumerary tax collector, tax assessor, revenue
2 commissioner, license commissioner, or other elected or
3 appointed official charged with the assessment or collection,
4 or both, of ad valorem taxes, for the county in which the
5 official has served shall be issued to the declarant."

6 Section 2. This act shall become effective on the
7 first day of the third month following its passage and
8 approval by the Governor, or its otherwise becoming law.