

1 SB393  
2 138656-2  
3 By Senators Smith, Holley, Beason, Holtzclaw, Glover, McGill,  
4 Brewbaker, Sanford, Ward, Whatley, Allen, Marsh, Smitherman,  
5 Ross, Orr, Pittman, Reed, Blackwell, Waggoner, Figures, Irons,  
6 Beasley, Fielding, Dunn, Sanders, Coleman, Singleton, Taylor,  
7 Dial, Bedford, Williams, Scofield, Bussman, Keahey and Brooks  
8 RFD: Finance and Taxation Education  
9 First Read: 15-MAR-12

1 SB393

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4 ENROLLED, An Act,

5 Relating to members of the Armed Forces killed in  
6 action and their family members; to provide an income tax  
7 exemption for members of the Armed Forces who were killed in  
8 action and were a resident of this state at the time of their  
9 death; to provide an income tax exemption for spouses of  
10 members of the Armed Forces killed in action; to prescribe the  
11 procedure for granting of the exemption; and to provide for  
12 retroactive effect.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. This act shall be known and may be cited  
15 as the Jason Barfield Act.

16 Section 2. (a) Any payment made by the United States  
17 Department of Defense as a result of the death of a member of  
18 the Armed Forces of the United States who has been killed in  
19 action in a United States Department of Defense designated  
20 combat zone and was a resident of the State of Alabama at the  
21 time of his or her death shall be exempt from Alabama income  
22 tax during the taxable year in which the individual is  
23 declared deceased by the Armed Forces. Any income earned by  
24 the spouse of a member of the Armed Forces of the United  
25 States who has been killed in action in a United States

1 Department of Defense designated combat zone shall be exempt  
2 from Alabama income tax during the taxable year in which the  
3 individual is declared deceased by the Armed Forces.

4 (b) In any case where income tax has been paid upon  
5 any income exempt pursuant to subsection (a), the tax monies  
6 shall be refunded to the person or personal representative of  
7 the person. The refund shall be made by the Department of  
8 Revenue.

9 (c) This act shall have retroactive effect to  
10 January 1, 2011.

11 (d) The provisions of this section shall be  
12 liberally construed to accomplish its purpose and the statute  
13 of limitations with respect to refunds of income taxes shall  
14 not apply to taxpayers covered by this section.

15 Section 3. This act is retroactively effective to  
16 January 1, 2011.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB393

Senate 05-APR-12

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

Patrick Harris  
Secretary

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House of Representatives  
Passed: 09-MAY-12

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By: Senator Smith