

HB494 INTRODUCED



1 HB494
2 EJSV329-1
3 By Representatives Faulkner, Hollis, Moore (M), Shaw, Sellers,
4 Datcher, Hulsey, DuBose, Hendrix, Tillman (N & P)
5 RFD: Jefferson County Legislation
6 First Read: 01-Apr-25



A BILL
TO BE ENTITLED
AN ACT

Relating to Jefferson County; to amend Sections 45-37-240 and 45-37-240.01, Code of Alabama 1975, to further provide for the compensation of the tax collector and tax assessor; and to delete obsolete language.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 45-37-240 and 45-37-240.01, Code of Alabama 1975, are amended to read as follows:

"§45-37-240

(a) (1) ~~Commencing immediately following November 29, 1999, the Tax Assessor of Jefferson County shall be entitled to an additional expense allowance in the amount of twelve thousand dollars (\$12,000) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) Beginning with the expiration of the term of the incumbent tax assessor, the~~ The annual salary for the Tax Assessor of Jefferson County shall be seventy-three thousand eight hundred dollars (\$73,800) per annum, payable in equal monthly installments from the general fund of the county ~~and~~



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~~at that time, subdivision (1) shall become null and void.~~

(2) Beginning October 1, 2027, the base annual salary of the Tax Assessor of Jefferson County shall be 110 percent of the highest annual salary of any merit system employee in the tax assessor's office. The base annual salary shall be adjusted each year on October 1. The base annual salary may increase but shall not decrease after October 1, 2027.

~~(b) (1) Commencing immediately following November 29, 1999, the elected Assistant Tax Assessor, Bessemer Division, of Jefferson County shall be entitled to an additional expense allowance in the amount of eleven thousand twenty dollars (\$11,020) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) Beginning with the expiration of the term of the incumbent elected Assistant Tax Assessor, Bessemer Division, the~~ The annual salary for the elected Assistant Tax Assessor, Bessemer Division, shall be sixty-six thousand four hundred twenty dollars (\$66,420) per annum, payable in equal monthly installments from the general fund of the county ~~and at that time, subdivision (1) shall become null and void.~~

~~(c) (1) Commencing immediately following November 29, 1999, the Chief Deputy Tax Assessor, Birmingham, of Jefferson County shall be entitled to an additional expense allowance in the amount of eleven thousand twenty dollars (\$11,020) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This~~



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~~expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) Beginning with the expiration of the term of the incumbent Chief Deputy Tax Assessor, Birmingham, the~~ The
annual salary for the Chief Deputy Tax Assessor, Birmingham, shall be sixty-six thousand four hundred twenty dollars (\$66,420) per annum, payable in equal monthly installments from the general fund of the county ~~and at that time, subdivision (1) shall become null and void.~~

(d) ~~(1) Commencing on December 1, 1999, the Chief Deputy Tax Assessor, Bessemer Division, of Jefferson County shall be entitled to an additional expense allowance in the amount of nine thousand seven hundred twenty dollars (\$9,720) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) Beginning with the expiration of the term of the incumbent Chief Deputy Tax Assessor, Bessemer Division, the~~ The
annual salary for the Chief Deputy Tax Assessor, Bessemer Division, shall be fifty-nine thousand seven hundred seventy-eight dollars (\$59,778) per annum, payable in equal monthly installments from the general fund of the county ~~and at that time, subdivision (1) shall become null and void.~~

~~(e) The expense allowances in subsections (a) to (d), inclusive, shall be considered salary for purposes of calculating retirement contributions and benefits."~~

"§45-37-240.01



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(a) ~~(1) The Tax Collector of Jefferson County shall be entitled to an additional expense allowance in the amount of twelve thousand dollars (\$12,000) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) Beginning with the expiration of the term of the incumbent tax collector, the~~ The annual salary for the Tax Collector of Jefferson County shall be seventy-three thousand eight hundred dollars (\$73,800) per annum, payable in equal monthly installments from the general fund of the county ~~and at that time, subdivision (1) shall become null and void.~~

(2) Beginning October 1, 2027, the base annual salary of the Tax Collector of Jefferson County shall be 110 percent of the highest annual salary of any merit system employee in the tax collector's office. The base annual salary shall be adjusted each year on October 1. The base annual salary may increase but shall not decrease after October 1, 2027.

(b) ~~(1) The elected Assistant Tax Collector, Bessemer Division, of Jefferson County shall be entitled to an additional expense allowance in the amount of eleven thousand twenty dollars (\$11,020) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) Beginning with the expiration of the term of the~~



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~~incumbent elected Assistant Tax Collector, Bessemer Division,~~
~~the~~ The annual salary for the elected Assistant Tax
Collector, Bessemer Division, shall be sixty-six thousand four
hundred twenty dollars (\$66,420) per annum, payable in equal
monthly installments from the general fund of the county ~~and~~
~~at that time, subdivision (1) shall become null and void.~~

(c) ~~(1) The Chief Deputy Tax Collector, Birmingham, of~~
~~Jefferson County shall be entitled to an additional expense~~
~~allowance in the amount of eleven thousand twenty dollars~~
~~(\$11,020) per annum, which shall be in addition to all other~~
~~expense allowances, compensation, or salary provided by law.~~
~~This expense allowance shall be payable in equal monthly~~
~~installments from the general fund of the county.~~

~~(2) Beginning with the expiration of the term of the~~
~~incumbent Chief Deputy Tax Collector, Birmingham, the~~ The
annual salary for the Chief Deputy Tax Collector, Birmingham,
shall be sixty-six thousand four hundred twenty dollars
(\$66,420) per annum, payable in equal monthly installments
from the general fund of the county ~~and at that time,~~
~~subdivision (1) shall become null and void.~~

(d) ~~(1) The Chief Deputy Tax Collector, Bessemer~~
~~Division, of Jefferson County shall be entitled to an~~
~~additional expense allowance in the amount of nine thousand~~
~~seven hundred twenty dollars (\$9,720) per annum, which shall~~
~~be in addition to all other expense allowances, compensation,~~
~~or salary provided by law. This expense allowance shall be~~
~~payable in equal monthly installments from the general fund of~~
~~the county.~~



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~~(2) Beginning with the expiration of the term of the incumbent Chief Deputy Tax Collector, Bessemer Division, the~~
The annual salary for the Chief Deputy Tax Collector, Bessemer Division, shall be fifty-nine thousand seven hundred seventy-eight dollars (\$59,778) per annum, payable in equal monthly installments from the general fund of the county ~~and at that time, subdivision (1) shall become null and void.~~

(e) ~~(1) On June 14, 2007, the Deputy Judge of Probate of the Bessemer Division of Jefferson County shall be entitled to an additional expense allowance so that the total annual compensation of the Deputy Judge of Probate, Bessemer Division, is equal to the total compensation of the Assistant Tax Collector, Bessemer Division. This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) At the commencement of the next term of office, the~~
The annual salary of the Deputy Judge of Probate, Bessemer Division, shall be equal to the ~~salary~~ total compensation of the Assistant Tax Collector, Bessemer Division, ~~plus any expense allowance due to cost-of-living increases being paid at the time to the Assistant Tax Collector, Bessemer Division. This salary shall be~~ payable in equal monthly installments from the general fund of the county.

(f) ~~(1) On June 14, 2007, the Treasurer of Jefferson County shall be entitled to an additional expense allowance in an amount to make the total annual compensation of the Treasurer of Jefferson County equal to the annual compensation of the Tax Collector of Jefferson County. This expense~~



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~~allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) At the commencement of the next term of office, the~~
The annual salary of the Treasurer of Jefferson County shall be equal to the total annual compensation of the Tax Collector of Jefferson County ~~plus any expense allowances due to cost-of-living increases being paid at that time to the Tax Collector of Jefferson County,~~ payable in equal monthly installments from the general fund of the county.

(g) ~~(1) On June 14, 2007, the Deputy Treasurer of Jefferson County, Bessemer Division, shall be entitled to an additional expense allowance so that the total annual compensation of the Deputy Treasurer of Jefferson County, Bessemer Division, is equal to 90 percent of the total compensation of the Treasurer of Jefferson County including an additional expense allowance hat is 90 percent of the expense allowance granted to the Treasurer in subdivision (1) of subsection (f). This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

~~(2) At the commencement of the next term of office, the~~
The annual salary for the Deputy Treasurer, Bessemer Division, shall be equal to 90 percent of the salary of the Treasurer of Jefferson County, payable in equal monthly installments from the general fund of the county.

~~(h) The expense allowance increases in subsections (a) to (e), inclusive, shall be considered salary for purposes of calculating retirement contributions and benefits.~~



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197 ~~(i)~~ (h) Beginning with the fiscal year commencing
198 October 1, 2007, the Jefferson County Treasurer, Deputy
199 Treasurer, Bessemer Division, and Deputy Judge of Probate,
200 Bessemer Division, shall be entitled to the same uniform
201 increases, including cost-of-living increases, that are
202 granted to county employees by the county commission at the
203 time of approval of the county budget. The increases shall be
204 in the same amount or percentage, as the case may be, as that
205 amount or percentage increase provided to the employees of the
206 county. These cost-of-living increases shall be classified as
207 an expense allowance during any term of the official and shall
208 be converted to salary beginning the next term of office."

209 Section 2. This act shall become effective on October
210 1, 2025.