

HB370 INTRODUCED



1 HB370
2 2JE8RSI-1
3 By Representative Lee
4 RFD: County and Municipal Government
5 First Read: 03-Feb-26



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4 SYNOPSIS:

5 Under existing law, a county must pay certain
6 minimum annual compensation to each county
7 commissioner, judge of probate, sheriff, tax assessor,
8 tax collector, revenue commissioner, license
9 commissioner, and elected assistant tax assessor or tax
10 collector.

11 This bill would provide that each of those local
12 officials shall receive the annual compensation the
13 official is receiving on May 31, 2026.

14 Under existing law, the base compensation of any
15 local official elected or appointed after July 1, 2025,
16 shall be the compensation of the immediately prior
17 officeholder.

18 This bill would provide that the base
19 compensation of any local official initially elected or
20 appointed after July 1, 2025, shall be the compensation
21 of the immediately prior officeholder, excluding any
22 compensation attributable to the previous
23 officeholder's longevity or that was awarded based on
24 merit.

25 Under existing law, a local official whose
26 compensation is increased by local law is entitled to
27 uniform increases granted equally to all county
28 employees.



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29 This bill would provide that a local official
30 whose compensation is tied, pursuant to a local law, to
31 a state official shall not be entitled to any local
32 uniform increases.

33 This bill would terminate any local uniform
34 increases granted to a local official by a local law
35 enacted prior to the 2026 Regular Session whose
36 compensation is tied to a state official when the
37 individual, serving in that office on May 31, 2026,
38 vacates that office.

39 This bill would prohibit any local law that
40 grants local uniform increases to a local official
41 whose compensation is tied to a state official.

42 This bill would also provide retroactive effect.

43

44

A BILL

46 TO BE ENTITLED

AN ACT

48

49 Relating to counties; to amend Sections 11-2A-1 and
50 11-2A-2, and Section 11-2A-4, as last amended by Act 2025-324,
51 2025 Regular Session, Code of Alabama 1975; to further provide
52 for the compensation of certain local officials; and to repeal
53 Sections 11-2A-3, 11-2A-6, 11-2A-7, and 11-2A-8, Code of
54 Alabama 1975, relating to the compensation of certain local
55 officials; and to provide retroactive effect.

56 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:



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57 Section 1. Sections 11-2A-1 and 11-2A-2, and Section
58 11-2A-4, as last amended by Act 2025-324, 2025 Regular
59 Session, Code of Alabama 1975, are amended to read as follows:

60 "§11-2A-1

61 (a) For purposes of determining the amount of annual
62 compensation ~~which~~that a county shall pay to a county
63 commissioner, the chair of a county commission, a judge of
64 probate, a sheriff, a tax assessor, a tax collector, a revenue
65 commissioner, a license commissioner, ~~and~~or an elected
66 assistant tax assessor or collector, the 67 counties of the
67 state shall be placed in categories based on population
68 according to the ~~most recent~~1990 federal decennial census.

69 (b) The population categories of counties are as
70 follows:

71 (1) CATEGORY 1. Population in excess of 450,000.
72 (2) CATEGORY 2. Population from 350,001 to 449,999.
73 (3) CATEGORY 3. Population from 200,001 to 350,000.
74 (4) CATEGORY 4. Population from 50,001 to 200,000.
75 (5) CATEGORY 5. Population from 19,000 to 50,000.
76 (6) CATEGORY 6. Population of less than 19,000."

77 "§11-2A-2

78 (a) ~~Effective October 1, 2000, the~~The annual
79 compensation which a county shall pay to a county
80 commissioner, the chair of a county commission, a judge of
81 probate, a sheriff, a tax assessor, a tax collector, a revenue
82 commissioner, a license commissioner, and an elected assistant
83 tax assessor or collector shall be ~~as set out below:~~the annual
84 base compensation paid to the holder of the office on May 31,



85 2026.

86 (1) SHERIFF. The annual minimum compensation for each
87 sheriff shall be fifty thousand dollars (\$50,000) which shall
88 be in lieu of any salary and expense allowance currently
89 provided to a sheriff receiving total compensation less than
90 the minimum. Beginning with the next term of office for each
91 sheriff, except as provided in Section 11-2A-4, the salary
92 herein provided shall be the minimum compensation payable to
93 the sheriff in lieu of any salary, expense allowance, or other
94 compensation provided by law.

95 (2) COUNTY COMMISSIONERS AND JUDGES OF PROBATE. The
96 annual minimum compensation for county commissioners and
97 judges of probate in Categories 1 and 2 shall be as provided
98 by local law. Except as otherwise provided in this chapter and
99 subject to the provisions of Section 11-2A-4, the annual
100 compensation for county commissioners and judges of probate in
101 Category 3 shall be increased by 20 percent effective October
102 1, 2001, if the compensation, including expense allowance, of
103 the office has not been increased by other general or local
104 law during the period from October 1, 1996, to October 1,
105 2001; the annual minimum compensation for county commissioners
106 and judges of probate in Category 4 shall be that amount
107 prescribed by general law on September 30, 2000, plus a 20
108 percent increase; the annual minimum compensation for county
109 commissioners and judges of probate in Category 5 shall be
110 that amount prescribed by general law on September 30, 2000,
111 plus a 17 percent increase; and the annual minimum
112 compensation for county commissioners and judges of probate in



113 ~~Category 6 shall be that amount prescribed by general law on~~
114 ~~September 30, 2000, plus a 15 percent increase.~~

115 ~~(3) TAX ASSESSORS, TAX COLLECTORS, REVENUE~~
116 ~~COMMISSIONERS, LICENSE COMMISSIONERS, AND ELECTED ASSISTANT~~
117 ~~TAX COLLECTORS OR ASSESSORS.~~

118 ~~a. On and after June 1, 2000, each county commission is~~
119 ~~authorized to provide an expense allowance to the tax~~
120 ~~assessor, tax collector, revenue commissioner, license~~
121 ~~commissioner, elected assistant tax assessor, and elected~~
122 ~~assistant tax collector in amounts not to exceed ten thousand~~
123 ~~dollars (\$10,000) per annum. The expense allowance may be~~
124 ~~phased in over a two-year period as determined by the county~~
125 ~~commission. At the beginning of the official's next term of~~
126 ~~office following the provision of the expense allowance~~
127 ~~authorized herein, the expense allowance shall be included in~~
128 ~~the base salary of the official and the expense allowance~~
129 ~~thereupon voided. Deductions from the expense allowances~~
130 ~~provided under this chapter shall be made for supernumerary~~
131 ~~programs, the State Employees' Retirement System, or other~~
132 ~~retirement programs as provided by law, the same as if the~~
133 ~~expense allowances were salary. Notwithstanding the above, in~~
134 ~~Category 3, an expense allowance for any official covered by~~
135 ~~this subdivision shall be provided in the amount of ten~~
136 ~~thousand dollars (\$10,000) per annum effective October 1,~~
137 ~~2001, if compensation for the office has not been increased by~~
138 ~~other general or local law during the period from October 1,~~
139 ~~1996, to October 1, 2001.~~

140 ~~b. Any increase in base salary or expense allowance for~~



141 ~~a tax assessor, tax collector, revenue commissioner, license~~
142 ~~commissioner, elected assistant tax assessor, or elected~~
143 ~~assistant tax collector contained in any act passed in the~~
144 ~~1999 2nd Special Session of the Legislature or any other act~~
145 ~~passed in the 2000 Regular Session shall be credited against~~
146 ~~any expense allowance provided under this subdivision, so that~~
147 ~~the total increase in compensation for a tax assessor, tax~~
148 ~~collector, revenue commissioner, license commissioner, elected~~
149 ~~assistant tax assessor, and elected assistant tax collector~~
150 ~~does not exceed ten thousand dollars (\$10,000).~~

151 **(4) (b)** Any laws to the contrary notwithstanding, no
152 ~~person~~ individual holding supernumerary office shall be
153 entitled to any increases in compensation or expenses as a
154 result of the implementation of any salary adjustments
155 provided for in this chapter.

156 **(5) (c) (1)** If implementation of the salaries in this
157 chapter increases the salary of an incumbent office holder,
158 the increase shall be paid as an expense allowance until the
159 beginning of the next term of office whereupon the amount of
160 the expense allowance shall be included in the base salary for
161 the office holder and the expense allowance shall be voided.
162 Deductions from the increase shall be made for supernumerary
163 programs as provided by law as if the increase were salary.

164 **(2)** Notwithstanding ~~the foregoing subdivision (1)~~, a
165 county shall pay the salary increase during a term of office
166 at the beginning of the next fiscal year if payment of the
167 increase is sanctioned by an amendment to the Constitution of
168 Alabama of 1901.



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

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

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

"§11-2A-4

(a) (1) ~~After August 1, 2016, the~~ The local officials covered by this chapter shall be entitled to receive the same uniform increases in compensation, whether the uniform increases are based on a percentage of compensation or a flat dollar amount, which are granted equally to all full-time county employees by the county commission. The increases shall be in the same amount or percentage, as the case may be, as



197 that amount or percentage increase provided to the county's
198 employees and shall apply to the official's base salary and to
199 any expense allowance the official receives pursuant to this
200 subdivision.

201 (2) ~~Except as otherwise provided herein, officials in~~
202 ~~Category 2 shall be eligible for the cost of living increases~~
203 ~~beginning on October 1, 2000.~~ If the implementation of this
204 chapter increases the compensation of an incumbent office
205 holder, the increase shall be paid as provided in Section
206 11-2A-2.

207 (3) The base compensation of any local official
208 initially elected or appointed after July 1, 2025, shall be
209 the compensation of the immediately prior officeholder
210 including any uniform increases received by the prior
211 officeholder, but excluding any compensation based on the
212 previous office holder's longevity or that was awarded based
213 on merit, including, but not limited to, a local merit system.
214 Any official shall continue to be entitled to receive uniform
215 increases in compensation as provided in subdivision (1).

216 (4) If a county commission grants a uniform increase to
217 all county employees other than those employees serving their
218 probationary period, the increase shall qualify as a uniform
219 increase to all county employees for the purposes of this
220 subsection.

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

224 (6) In a county with a classification system for



225 employees that includes annual step raises for each
226 classification of employee, the step raises shall be
227 considered a uniform increase for the purposes of this section
228 if the steps are based on a uniform dollar amount or
229 percentage, and the service credits for elected officials are
230 calculated and administered in the same manner as other
231 employees.

232 (b) Any provision of this chapter to the contrary
233 notwithstanding, the Legislature, by local law, may increase
234 set the compensation for local officials covered under this
235 chapter. ~~However, if a local law increases the compensation of~~
236 ~~a local official, the local official shall be entitled to any~~
237 ~~uniform increases pursuant to the procedure in subsection (a),~~
238 ~~except as otherwise provided by local law.~~

239 (c) (1) Any local official whose compensation is tied to
240 compensation of a state official shall not be entitled to
241 receive any uniform increases in compensation under this
242 chapter.

243 (2) The provision of any local law enacted prior to the
244 2026 Regular Session which authorizes a local official to
245 receive uniform increases in contradiction to subdivision (1)
246 shall be invalid once the individual serving in that office on
247 May 31, 2026, vacates that office.

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

251 (4) Beginning with the next term of office following
252 October 1, 2025, the compensation of any local official

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253 subject to a local law that sets his or her compensation in
254 whole or in part on the salary of a circuit or district judge
255 shall be calculated using the base amounts in Section
256 12-10B-1, and any adjustment based on service or longevity
257 must be based on the actual time in office of the local
258 official."

259 Section 2. Sections 11-2A-3, 11-2A-6, 11-2A-7, and
260 11-2A-8, Code of Alabama 1975, relating to the compensation of
261 county officials, are repealed.

262 Section 3. This act shall become effective on June 1,
263 2026.