

1 HB135  
2 197140-1  
3 By Representative Polizos  
4 RFD: State Government  
5 First Read: 05-MAR-19

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8 SYNOPSIS: This bill would provide that each full-time  
9 law enforcement officer, firefighter, and emergency  
10 medical services provider employed by the state, a  
11 county, or a municipality would receive a  
12 subsistence allowance of \$8 for each working day  
13 while engaged in the performance of his or her  
14 official duties. The allowance would not be subject  
15 to state income tax. This subsistence allowance  
16 would not apply to any state law enforcement  
17 officer receiving a subsistence allowance pursuant  
18 to Section 36-21-2, Code of Alabama 1975.

19 Amendment 621 of the Constitution of Alabama  
20 of 1901, now appearing as Section 111.05 of the  
21 Official Recompilation of the Constitution of  
22 Alabama of 1901, as amended, prohibits a general  
23 law whose purpose or effect would be to require a  
24 new or increased expenditure of local funds from  
25 becoming effective with regard to a local  
26 governmental entity without enactment by a 2/3 vote  
27 unless: it comes within one of a number of

1 specified exceptions; it is approved by the  
2 affected entity; or the Legislature appropriates  
3 funds, or provides a local source of revenue, to  
4 the entity for the purpose.

5 The purpose or effect of this bill would be  
6 to require a new or increased expenditure of local  
7 funds within the meaning of the amendment.

8  
9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
12

13 To provide a subsistence allowance for each  
14 full-time law enforcement officer, firefighter, and emergency  
15 medical services provider employed by the state, a county, or  
16 a municipality; to provide that the subsistence allowance  
17 would not be subject to state income tax; to provide  
18 exceptions; and in connection therewith would have as its  
19 purpose or effect the requirement of a new or increased  
20 expenditure of local funds within the meaning of Amendment 621  
21 of the Constitution of Alabama of 1901, now appearing as  
22 Section 111.05 of the Official Recompilation of the  
23 Constitution of Alabama of 1901, as amended.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Each full-time law enforcement officer,  
26 firefighter, and emergency medial services provider employed  
27 by the state, a county, or a municipality shall receive a

1 subsistence allowance of eight dollars (\$8) for each working  
2 day while engaged in the performance of his or her official  
3 duties. This allowance shall be in addition to all other  
4 compensation, expenses, and allowances provided by law.

5 Section 2. The subsistence allowance provided by  
6 this act is not subject to any income tax levied by this  
7 state.

8 Section 3. This act does not apply to any law  
9 enforcement officer receiving a subsistence allowance pursuant  
10 to Section 36-21-2, Code of Alabama 1975.

11 Section 4. This act shall be effective October 1,  
12 2019, following its passage and approval by the Governor, or  
13 its otherwise becoming law.