

SB209 ENROLLED



1 SB209
2 NPKXTJ8-2
3 By Senators Jones, Butler, Smitherman, Hatcher, Allen, Givhan,
4 Weaver, Livingston, Melson, Sessions, Carnley, Bell, Kelley,
5 Shelnut, Kitchens, Stutts, Elliott, Roberts, Barfoot,
6 Waggoner, Gudger, Williams, Price, Chesteen, Orr, Stewart,
7 Coleman, Coleman-Madison, Beasley
8 RFD: Veterans and Military Affairs
9 First Read: 06-Mar-24



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1 Enrolled, An Act,

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4 Relating to income tax; to amend Section 40-18-3, Code
5 of Alabama 1975, to expand the current state income tax
6 exemption for military pay to include certain compensation of
7 members of the National Guard and Reserve and those members
8 who are deployed to locations outside the United States or
9 activated to support certain emergencies.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

11 Section 1. Section 40-18-3, Code of Alabama 1975, is
12 amended to read as follows:

13 "§40-18-3

14 The salaries, fees, commissions or other income of
15 officers or agents of the United States or its agencies and
16 instrumentalities or its contractees, received from the United
17 States or from its agencies and instrumentalities, shall be
18 subject to income taxes levied by the State of Alabama as
19 other income is taxed, but without discrimination, and only to
20 the same extent and in the same manner as other income is
21 taxed, insofar as the State of Alabama may be constitutionally
22 or legally authorized to tax such income; provided, that money
23 paid by the United States to a person as compensation for
24 active service as a member of the armed forces of the United
25 States, including members of the National Guard and Reserve
26 components, in a combat zone designated by executive order of
27 the President of the United States, deployed to locations
28 outside the United States, or activated by the Governor of the



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29 State of Alabama or the President of the United States to
30 support state or federal response to emergencies within or
31 outside of the United States shall not be subject to income
32 taxes levied by the State of Alabama for the calendar year
33 1965 or any subsequent year."

34 Section 2. This act shall become effective on January
35 1, 2025.



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President and Presiding Officer of the Senate

Speaker of the House of Representatives

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Senate 02-Apr-24

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

Patrick Harris,
Secretary.

House of Representatives

Passed: 23-Apr-24

By: Senator Jones