

OFFICE OF THE ATTORNEY GENERAL

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Honorable Mose Jones, Jr.
Chairman
Lawrence County Commission
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750 Main Street
Moulton, AL 35650

Solid Waste Disposal -
Municipalities - Exemptions -
Fees

A resident whose sole income is derived from social security benefits, and veterans benefits which directly reduce his social security benefits, is qualified to receive the garbage fee exemption authorized by § 22-27-3 of the Alabama Solid Wastes Disposal Act.

Dear Mr. Jones:

This opinion is issued in response to your request for an opinion from the Attorney General regarding the following:

QUESTION

Are veterans' compensation and/or pensions considered income in determining exemption eligibility from the solid waste service fee, Ala. Code § 22-27-3(a)(2) (1975)?

FACTS AND ANALYSIS

The Alabama Solid Wastes Disposal Act, Ala. Code §§ 22-27-1 to -49 (1975), provides limited exemptions from the requirement to pay solid waste disposal fees. Among these is an exemption for persons whose sole source of income is derived from social security benefits. Section 22-27-3(a)(2) states: "An additional exemption is granted to persons whose sole income is derived from social security benefits. Such persons are exempted from paying any fees required under this act."

In a previous opinion, A.G. No. 94-00104, addressed to Winfield Mayor Bill Sager, the Office of the Attorney General addressed the question of veterans' benefits in the context of the solid waste disposal fee exemption. In the request for the opinion, it was indicated that under the veterans' benefit program in question, if the veteran gave up his monthly income, his social security payments would be increased by the same amount. Based upon these facts, the Attorney General's opinion, dated February 25, 1994, stated that, to the extent to which they directly reduced social security benefits, veterans' benefits would be considered income "derived" from social security.

Attorney General's Opinion No. 94-00104 further elaborated on the veterans' benefits which would qualify for the exemption in § 22-27-3(a)(2):

"We believe that the legislature intended this financial benefit [the exemption from having to pay solid waste disposal fees] to include persons whose entire source of income is social security benefits or whose entire source of income is directly dependent on their social security entitlements, even if a portion thereof is from veteran's benefits, as long as the amount of their veterans benefits does not increase their total income to an amount exceeding their social security entitlement, but only maintains the income to which they would be entitled from social security in the absence of their veterans' benefits."

Therefore, under the precedent set by A.G. Opinion No. 94-00104, if a person's sole income is derived from social security and/or from veterans' benefits which directly reduce the amount of his social security benefits and do not

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increase his income beyond that which he would derive from social security alone, he is entitled to the exemption from solid waste disposal fees established by § 22-27-3(a)(2).

CONCLUSION

Based on the precedent of Opinion No. 94-00104, a resident whose sole income is derived from social security benefits and veterans' benefits which directly reduce his social security entitlement is qualified to receive the garbage fee exemption authorized by Ala. Code § 22-27-3(a)(2) (1975).

I hope this sufficiently answers your question. If our office can be of further assistance, please do not hesitate to contact Mortimer P. Ames of my staff.

Sincerely,

JEFF SESSIONS
Attorney General
By:


JAMES R. SOLOMON, JR.
Chief, Opinions Division

JS/MPA

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