RÉSUMÉ DIGEST

ACT 282 (HB 33) **2026 Regular Session** **Wiley**

Existing law provides for a Back-Deferred Retirement Option Plan (Back-DROP) for members of the Sheriffs' Pension and Relief Fund (SPRF) who are eligible to retire. Allows a member who has accrued sufficient service credit to make an irrevocable election to receive a monthly benefit that is less than the maximum plus a lump sum Back-DROP benefit. Provides for calculation of the monthly benefit and the lump sum.

Existing law allows for a 36-month maximum Back-DROP period for a member with less than 30 years of service credit. Allows a member with 30 or more years of service credit to select a Back-DROP period of up to 48 months.

New law allows a member with 35 or more years of service credit to select a Back-DROP period of up to 60 months.

Effective upon signature of governor (May 22, 2026).

(Amends R.S. 11:2178.1(B))