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## DIGEST

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HB 9 Original

2015 Regular Session

Hill

**Abstract:** Authorizes judges and employees of the Local Tax Division of the Board of Tax Appeals to participate in the Municipal Employees' Retirement System (MERS).

Present law establishes MERS and authorizes certain entities that are not municipalities to participate in such system by agreement. Proposed law adds the Local Tax Division of the Board of Tax Appeals to the list of entities authorized to participate in MERS by agreement with the system board of trustees.

Proposed law requires all new judges and employees who are compensated exclusively by the Local Tax Division to participate in MERS if the judge or employee meets the definition of "employee" in present law for MERS. Such definition requires an employee to be actively employed by a participating employer on a permanent, regularly scheduled basis of at least an average of thirty-five hours per week. Proposed law further authorizes any judge or employee of the Local Tax Division who is on the payroll of the Local Tax Division on the effective date of any agreement for participation in MERS to join MERS at the judge or employee's option.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 11:1732(14)(a)(ix))