

ACT No. 110

2018 Regular Session

HOUSE BILL NO. 26

BY REPRESENTATIVE PEARSON

1 AN ACT

2 To amend and reenact R.S. 11:1733(A)(introductory paragraph) and 1751(E) and to enact
3 R.S. 11:1732(14)(a)(xi), (xii), and (xiii), relative to participation in the Municipal
4 Employees' Retirement System of Louisiana; to include additional employers in the
5 system; to provide for membership of certain mayors; and to provide for related
6 matters.

7 Notice of intention to introduce this Act has been published
8 as provided by Article III, Section 13 and Article X, Section
9 29(C) of the Constitution of Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 11:1733(A)(introductory paragraph) and 1751(E) are hereby
12 amended and reenacted and R.S. 11:1732(14)(a)(xi), (xii), and (xiii) are hereby enacted to
13 read as follows:

14 §1732. Definitions

15 The following words and phrases, as used in this Chapter, unless a different
16 meaning is plainly required by the context, shall have the following meanings:

17 * * *

18 (14)(a) "Employer" or "participating employer" shall mean:

19 * * *

20 (xi) Any tax board or commission of a municipality or parish in the state of
21 Louisiana that has entered into an agreement with the board pursuant to R.S.
22 11:1733.

1 (xii) The Firefighters' Pension and Relief Fund in the city of New Orleans.

2 (xiii) The Louisiana Uniform Local Sales Tax Board.

3 * * *

4 §1733. Agreement for coverage of employees of incorporated cities, towns, and
5 villages and tax boards or commissions

6 A. Each incorporated city, town, or village or tax board or commission of a
7 municipality or parish is hereby authorized to submit for board approval an
8 agreement for extending the benefits of this Chapter to its employees. Each such
9 agreement or amendment thereof shall be approved by the board if it is in conformity
10 with the rules of the board, the requirements of this Chapter, and applicable state
11 laws. Each agreement shall:

12 * * *

13 §1751. Membership

14 * * *

15 E.~~(1)~~ Persons who have retired from any Louisiana state public retirement
16 system, plan, or fund who are over the age of sixty-five shall not be required to
17 participate in the system.

18 ~~(2)(a) The provisions of this Paragraph shall apply only to mayors who are~~
19 ~~in office on the effective date of this Paragraph.~~

20 ~~(b) Any mayor who, at the time of his taking office in a position which~~
21 ~~would otherwise mandate his membership in the system, is receiving a retirement~~
22 ~~benefit from any source whatsoever other than this system and who is over the age~~
23 ~~of sixty-five shall not be required to participate in the system. The election not to~~
24 ~~participate shall be made and communicated to the system within thirty days after~~
25 ~~June 15, 2004. No employee contributions shall be made by a mayor who elects not~~
26 ~~to participate pursuant to this Paragraph, nor shall his employer make employer~~
27 ~~contributions to the system.~~

28 ~~(c) Any mayor who is a member of the system on June 15, 2004, who has~~
29 ~~been paying employee contributions and who meets the criteria for electing not to~~
30 ~~participate in the system contained in this Paragraph may choose to terminate~~

CODING: Words in struck through type are deletions from existing law; words underscored are additions.

1 membership in the system and may apply for a refund of his employee contributions
2 immediately as otherwise provided for in this Chapter.

3 ~~(d) Any mayor who withdraws his contributions or who chooses not to~~
4 ~~become a member of the system under the provisions of this Paragraph who later~~
5 ~~wishes to receive credit for such service in this or any other system in this Title shall~~
6 ~~pay to such system an amount sufficient to offset any additional liability to the~~
7 ~~system, calculated on an actuarial basis in accordance with R.S. 11:158(C).~~

8 ~~(e) Notwithstanding any provision of this Paragraph, anyone, regardless of~~
9 ~~age who is receiving a retirement benefit from this system who again becomes~~
10 ~~employed in a position which would otherwise make him a mandatory participant,~~
11 ~~shall be subject to the provisions in this Chapter relating to the reemployment of~~
12 ~~retirees.~~

13 * * *

14 Section 2. With respect to the Sabine Parish Sales and Use Tax Commission, the
15 provisions of this Act shall be given prospective application and retroactive application to
16 January 1, 2018.

17 Section 3. This Act shall become effective upon signature by the governor or, if not
18 signed by the governor, upon expiration of the time for bills to become law without signature
19 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
20 vetoed by the governor and subsequently approved by the legislature, this Act shall become
21 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____