

**HOUSE COMMITTEE AMENDMENTS**

2024 Regular Session

Amendments proposed by House Committee on Retirement to Original House Bill No. 43  
by Representative Bacala

1 AMENDMENT NO. 1

2 On page 1, line 2, change "2225.4," to "2225.4(A)(1), (B)(1), and (C)(1),"

3 AMENDMENT NO. 2

4 On page 1, line 3, after "(introductory paragraph)" delete the comma "," insert "and to enact  
5 R.S. 11:2227(J)(3),(K) and (L),"

6 AMENDMENT NO. 3

7 On page 1, line 8, after "departments;" delete the remainder of the line and at the beginning  
8 of line 9, delete "penalties;"

9 AMENDMENT NO. 4

10 On page 1, line 14, change "2225.4," to "2225.4(A)(1), (B)(1), and (C)(1),"

11 AMENDMENT NO. 5

12 On page 1, line 15, after "reenacted" and before "to" insert "and R.S. 11:2227(J)(3),(K), and  
13 (L) are hereby enacted"

14 AMENDMENT NO. 6

15 On page 2, line 12, after "fine of" change "one hundred" to "twenty"

16 AMENDMENT NO. 7

17 On page 2, delete line 23 in its entirety and insert the following:

18 "(iii) Except as provided in R.S. 11:157(C)(1)(c), if a member submits affidavits  
19 pursuant to R.S. 11:157 opting out of"

20 AMENDMENT NO. 8

21 On page 4, delete lines 17 through 29 and delete pages 5 through 7 and on page 8 delete lines  
22 1 through 21 and insert the following:

23 "remit to the system, beginning the July first immediately following the date of  
24 dissolution, that portion of the unfunded accrued liability existing on the June  
25 thirtieth immediately prior to the date of dissolution of the police department,  
26 attributable to such employer and calculated using the allocation percentage included  
27 in the prior fiscal year's employer pension report produced according to requirements  
28 established by the Governmental Accounting Standards Board. The amount due  
29 pursuant to the provisions of this Paragraph shall include interest at the system's  
30 valuation interest rate.

31 \* \* \*

32 B.(1) Any amount due pursuant to Subsection A of this Section shall be  
33 determined by the actuary employed by the system and shall be amortized over  
34 fifteen years in equal monthly payments with interest at the system's valuation  
35 interest rate. ~~Payments~~ Such payments ~~for withdrawals that occur on or after July 1,~~

2018; shall be payable to the system electronically beginning July first of the second fiscal year following the determination by the actuary and in the same manner as regular payroll payments to the system. ~~Beginning July first of the fiscal year following the withdrawal, interest shall accrue at the system's actuarial valuation rate, compounded annually.~~ A penalty of twenty-five percent of the aggregate monthly payments shall be assessed for any delinquent amounts due or remaining due after June 30, 2024, pursuant to this Section. An employer that failed to transmit the required amounts due in a timely manner shall also reimburse the system any legal and actuarial fees paid by the system in the collection of amounts pursuant to this Section attributable to amounts unpaid or remaining unpaid after June 30, 2024.

\* \* \*

C.(1) If an employer fails to make a payment timely, the amount due shall be collected in any of the following manners:

(a) By action in ~~a court of competent jurisdiction~~ the Nineteenth Judicial Court of Louisiana against the delinquent employer. The amount due shall include interest calculated at the system's actuarial valuation rate, compounded annually. The employer shall also be liable for any legal and actuarial fees incurred by the system in the collection of amounts pursuant to this Section.

(b) The ~~board~~ system's executive director may certify to the state treasurer all amounts attributable to the delinquent employer. In support of such certification, the ~~board~~ executive director shall ~~submit~~ certify to the treasurer ~~a resolution certifying~~ the name of the delinquent employer, its failure to pay, and the amount owed ~~and shall name a designee or designees to act on the board's behalf.~~ Upon receipt of such certification, the treasurer shall deduct from monies payable to the certified delinquent party the certified amount due and shall remit such deducted amounts directly to the Municipal Police Employees' Retirement System."

AMENDMENT NO. 9

On page 10, between lines 4 and 5, insert the following:

"J.

\* \* \*

(3) For amounts that became delinquent on or before June 30, 2024, the board of trustees may approve a payment plan for a term of up to fifteen years for the delinquent amount together with interest charged at the legal rate from the date the payment was due, provided the employer enrolled all eligible employees on or before June 30, 2024, and timely enrolls all eligible employees thereafter, complies with mandatory reporting and enrollment laws, pays contributions as the amounts become due for current employees, and pays all amounts due under this Section not later than the first day benefits become payable to any employee, beneficiary, or survivor.

K.(1) The board shall not collect any amounts due under this Section that are owed by any employer that enrolled all eligible employees on or before June 30, 2024, if such amounts are related to a former employee who was not timely enrolled or not enrolled while employed and first became due before June 30, 2021.

(2) Except as provided in Paragraph (1) of this Subsection, claims for amounts due under this Section arising on or after July 1, 2024, shall never prescribe.

L. Any employer who fails to properly enroll in the system a person meeting the definition of employee under R.S. 11:2213(11)(a)(iii) is also subject to a penalty of fifty dollars for each day that the employee is not enrolled. Such penalty shall be paid by the employer no later than the fifteenth day of the month following the month in which the employee is enrolled in the system."

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