



Jeff Landry
Governor

State of Louisiana
OFFICE OF THE GOVERNOR
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June 20, 2024

The Honorable Phillip R. DeVillier
Speaker of the House
Louisiana House of Representatives
Box 94062
Baton Rouge, LA 70804

The Honorable Michelle Fontenot
Clerk of the House
State Capitol
900 N. 3rd St.
Baton Rouge, LA 70802

RECEIVED
JUN 20 2024
RHW
3:02pm
House of Representatives
Clerk's Office

RE: House Bill 42 of the 2024 Regular Session by Representative Gabe Firment

Dear Speaker DeVillier and Clerk Fontenot:

Please be advised that I have vetoed House Bill 42 of the 2024 Regular Legislative Session. House Bill 42 would impose a three-year liberative prescriptive period for the Municipal Employee Retirement System (MPERS) to recoup delinquent employer contributions. This would mean that if an employer fails to enroll a police officer in the retirement system or neglects to pay the employer's share of the officer's retirement, MPERS or the employee would have only three years to initiate legal action to recover the owed contributions. This limitation may constitute an "operational failure" under Revenue Ruling 2021-30.

While I acknowledge Representative Firment's good intentions in proposing this bill and recognize his support for law enforcement, certain provisions of the bill may jeopardize the qualified status of the retirement plan. To ensure the plan maintains its qualified status, I believe it would be prudent to seek pre-approval from the IRS for such a limitation.

For these reasons, House Bill 42 will not become law.

Sincerely,

Jeff Landry
Governor

Enclosure: Returned House Bill 42