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## DIGEST

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HB 25 Original

2026 Regular Session

Spell

**Abstract:** Provides relative to tax qualification for the Teachers' Retirement System of Louisiana.

Present law requires the system to pay all benefits in accordance with a good faith interpretation of present federal law.

Proposed law retains present law and adds related federal regulations.

Present law requires the payment of benefits to commence not later than April first following the calendar year in which the member retired or the member attains age 70½ years, whichever is later.

Proposed law requires payment of benefits to commence not later than the member's required beginning date, based on present federal law, or April first following the year in which the member retires, whichever is later.

Present law provides that if a member dies before he has received his benefit, the interest is distributed over five years after the member's death to the member's beneficiary. Provides that present law does not apply to any portion of the member's benefit or the benefit of a designated beneficiary so long as distributions begin not later than Dec. 31st of the calendar year immediately following the calendar year of the member's death or in the case of the member's spouse, Dec. 31st of the calendar year in which the member would have attained age 72½.

Proposed law provides that in the case of a surviving spouse, distributions must begin not later than Dec. 31st of the calendar year in which the member would have reached his required beginning date, or the April first following the calendar year in which the surviving spouse reaches the spouse's required beginning date if the surviving spouse submits an election to the system at least 30 days prior to any distributions or the deadline provided by federal law.

Proposed law requires that any cost of proposed law be funded with additional employer contributions in compliance with present constitution (Art. X, Sec. 29(F)).

Effective July 1, 2027.

(Amends R.S. 11:784(A) and (C)(2))