

**ACT No. 278**

2026 Regular Session

HOUSE BILL NO. 21

BY REPRESENTATIVE GLORIOSO

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AN ACT

To amend and reenact R.S. 11:1735(A), 1759(D), 1782(1), 1788(A), and 1802(1) and to enact R.S. 11:1732(13)(c) and (14)(a)(xiv), relative to the Municipal Employees' Retirement System of Louisiana; to provide for employer participation; to provide relative to certain exemptions; to provide relative to accumulated contributions; to provide relative to membership in the system; to provide relative to computation of normal retirement allowances; to provide for definitions; to provide relative to benefits of part-time reemployed retirees; to provide relative to service credit; and to provide for related matters.

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 11:1735(A), 1759(D), 1782(1), 1788(A), and 1802(1) are hereby amended and reenacted and R.S. 11:1732(13)(c) and (14)(a)(xiv) are hereby enacted to read as follows:

§1732. Definitions

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

\* \* \*

(13)

\* \* \*

(c) Any elected official not subject to the provisions of R.S. 11:164 shall be presumed to meet the definition of "employee" unless a contrary declaration

1 concerning the member's hours has been confirmed by the governing authority of the  
2 member's participating employer.

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

4 \* \* \*

5 (xiv) An employer pursuant to the provisions of R.S. 11:1751.2.

6 \* \* \*

7 §1735. Exemption from execution

8 A. The following items are hereby exempt from any state or municipal tax  
9 and from levy and sale, garnishment, attachment, or any other process whatsoever  
10 as provided in this Chapter, except as provided in R.S. 11:292: the right of a person  
11 to a pension, an annuity, or a retirement allowance, or to the return of contributions,  
12 the pension, annuity, or retirement allowance itself, any optional benefit or any other  
13 right accrued or accruing to any person, and the moneys in various funds created by  
14 this Chapter. These enumerated items shall be unassignable, except as in this  
15 Chapter specifically otherwise provided. Benefits paid under this Chapter shall be  
16 exempt from state income tax. If the contributions of an employee are paid by a  
17 ~~municipality~~ participating employer in order to secure credit for back service, these  
18 funds may be assigned to the ~~municipality~~ participating employer until such time as  
19 the employee has repaid contributions so paid or the ~~municipality~~ participating  
20 employer has released the contributions so paid by written notice to the board of  
21 trustees of the Municipal Employees' Retirement System.

22 \* \* \*

23 §1759. Return of accumulated contributions

24 \* \* \*

25 D. However, refunds of accumulated contributions shall not be required to  
26 be made to the member or to his estate until and unless the member has been  
27 terminated from a participating ~~municipality~~ employer for thirty days and until all  
28 contributions for ~~said~~ the member have been submitted by the member's employer.

29 \* \* \*



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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_