

2015 Regular Session

HOUSE BILL NO. 9

BY REPRESENTATIVE HILL

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

RETIREMENT/MUNICIPAL EMP: Provides relative to enrollment of judges and employees of the Local Tax Division of the Board of Tax Appeals in the Municipal Employees' Retirement System

1 AN ACT

2 To enact R.S. 11:1732(14)(a)(ix), relative to participation in the Municipal Employees'  
3 Retirement System; to authorize participation by certain employers; to provide  
4 employee qualifications for such participation; and to provide for related matters.

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

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 11:1732(14)(a)(ix) is hereby enacted to read as follows:

10 §1732. Definitions

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

13 \* \* \*

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

15 \* \* \*

16 (ix) Notwithstanding any provision of law to the contrary, the Local Tax  
17 Division of the Board of Tax Appeals, pursuant to an agreement with the board.

18 \* \* \*

19 Section 2. Beginning on the effective date of an agreement between the board of the  
20 Municipal Employees' Retirement System and the Local Tax Division of the Board of Tax

1 Appeals, the Local Tax Division judge and all employees who are compensated exclusively  
2 by the Local Tax Division, who are appointed or hired on or after the effective date of such  
3 an agreement, and who fulfill the definition of "employee" provided in R.S. 11:1732(13)  
4 shall participate in and contribute to the Municipal Employees' Retirement System. Any  
5 Local Tax Division judge or employee who is compensated exclusively by the Local Tax  
6 Division of the Board of Tax Appeals, who is on the payroll of the Local Tax Division on  
7 the effective date of an agreement for participation, and who fulfills the definition of  
8 "employee" provided in R.S. 11:1732(13) may make an irrevocable election to participate  
9 in and contribute to the Municipal Employees' Retirement System.

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

---

#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

HB 9 Reengrossed

2015 Regular Session

Hill

**Abstract:** Authorizes judges and employees of the Local Tax Division of the Board of Tax Appeals to participate in the Municipal Employees' Retirement System (MERS).

Present law establishes MERS and authorizes certain entities that are not municipalities to participate in such system by agreement. Proposed law adds the Local Tax Division of the Board of Tax Appeals to the list of entities authorized to participate in MERS by agreement with the system board of trustees.

Proposed law further requires all new judges and employees who are compensated exclusively by the Local Tax Division to participate in MERS if the judge or employee meets the definition of "employee" in present law for MERS. Such definition requires an employee to be actively employed by a participating employer on a permanent, regularly scheduled basis of at least an average of thirty-five hours per week. Proposed law further authorizes any judge or employee of the Local Tax Division who is on the payroll of the Local Tax Division on the effective date of any agreement for participation in MERS to join MERS at the judge or employee's option.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 11:1732(14)(a)(ix))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Retirement to the original bill:

1. Authorize the Alexandria Regional Port to participate in MERS.

The House Floor Amendments to the engrossed bill:

1. Remove the Alexandria Regional Port from the list of authorized participants in MERS.