2018 Regular Session

HOUSE BILL NO. 26

BY REPRESENTATIVE PEARSON

1	AN ACT
2	To amend and reenact R.S. 11:1733(A)(introductory paragraph) and 1751(E) and to enact
3	R.S. 11:1732(14)(a)(xi), (xii), and (xiii), relative to participation in the Municipal
4	Employees' Retirement System of Louisiana; to include additional employers in the
5	system; to provide for membership of certain mayors; and to provide for related
6	matters.
7	Notice of intention to introduce this Act has been published
8	as provided by Article III, Section 13 and Article X, Section
9	29(C) of the Constitution of Louisiana.
10	Be it enacted by the Legislature of Louisiana:
11	Section 1. R.S. 11:1733(A)(introductory paragraph) and 1751(E) are hereby
12	amended and reenacted and R.S. 11:1732(14)(a)(xi), (xii), and (xiii) are hereby enacted to
13	read as follows:
14	§1732. Definitions
15	The following words and phrases, as used in this Chapter, unless a different
16	meaning is plainly required by the context, shall have the following meanings:
17	* * *
18	(14)(a) "Employer" or "participating employer" shall mean:
19	* * *
20	(xi) Any tax board or commission of a municipality or parish in the state of
21	Louisiana that has entered into an agreement with the board pursuant to R.S.
22	<u>11:1733.</u>

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1	(xii) The Firefighters' Pension and Relief Fund in the city of New Orleans.
2	(xiii) The Louisiana Uniform Local Sales Tax Board.
3	* * *
4	§1733. Agreement for coverage of employees of incorporated cities, towns, and
5	villages and tax boards or commissions
6	A. Each incorporated city, town, or village or tax board or commission of a
7	municipality or parish is hereby authorized to submit for board approval an
8	agreement for extending the benefits of this Chapter to its employees. Each such
9	agreement or amendment thereof shall be approved by the board if it is in conformity
10	with the rules of the board, the requirements of this Chapter, and applicable state
11	laws. Each agreement shall:
12	* * *
13	§1751. Membership
14	* * *
15	E.(1) Persons who have retired from any Louisiana state public retirement
16	system, plan, or fund who are over the age of sixty-five shall not be required to
17	participate in the system.
18	(2)(a) The provisions of this Paragraph shall apply only to mayors who are
19	in office on the effective date of this Paragraph.
20	(b) Any mayor who, at the time of his taking office in a position which
21	would otherwise mandate his membership in the system, is receiving a retirement
22	benefit from any source whatsoever other than this system and who is over the age
23	of sixty-five shall not be required to participate in the system. The election not to
24	participate shall be made and communicated to the system within thirty days after
25	June 15, 2004. No employee contributions shall be made by a mayor who elects not
26	to participate pursuant to this Paragraph, nor shall his employer make employer
27	contributions to the system.
28	(c) Any mayor who is a member of the system on June 15, 2004, who has
29	been paying employee contributions and who meets the criteria for electing not to
30	participate in the system contained in this Paragraph may choose to terminate

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1	membership in the system and may apply for a refund of his employee contributions
2	immediately as otherwise provided for in this Chapter.
3	(d) Any mayor who withdraws his contributions or who chooses not to
4	become a member of the system under the provisions of this Paragraph who later
5	wishes to receive credit for such service in this or any other system in this Title shall
6	pay to such system an amount sufficient to offset any additional liability to the
7	system, calculated on an actuarial basis in accordance with R.S. 11:158(C).
8	(e) Notwithstanding any provision of this Paragraph, anyone, regardless of
9	age who is receiving a retirement benefit from this system who again becomes
10	employed in a position which would otherwise make him a mandatory participant,
11	shall be subject to the provisions in this Chapter relating to the reemployment of
12	retirees.
13	* * *
14	Section 2. With respect to the Sabine Parish Sales and Use Tax Commission, the
15	provisions of this Act shall be given prospective application and retroactive application to
16	January 1, 2018.
17	Section 3. This Act shall become effective upon signature by the governor or, if not
18	signed by the governor, upon expiration of the time for bills to become law without signature
19	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
20	vetoed by the governor and subsequently approved by the legislature, this Act shall become
21	effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

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