

Regular Session, 2013

# ACT No. 299

HOUSE BILL NO. 54

BY REPRESENTATIVE JONES

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

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AN ACT

To amend and reenact R.S. 11:2135, relative to ad valorem tax proceeds due to the Registrars of Voters Employees' Retirement System; to provide relative to collection procedures for past due remittals; to provide definitions; to provide relative to the authority of the treasurer; 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. 11:2135 is hereby amended and reenacted to read as follows:

§2135. Pension accumulation fund; contributions to and payments from fund; determination of normal and accrued liability contributions; remedies

A.(1) For purposes of this Section, the phrase "tax collector" shall include any sheriff, ex-officio tax collector, collector of revenue, city tax collector, or any other person or official responsible for the collection of taxes shown to be collectible on any tax roll.

(2) For purposes of this Section, the phrase "tax roll" shall include any tax roll reflecting or relating to property located within any parish, regardless of whether or not such property is located within a municipality or other political subdivision within a parish.

B. The pension accumulation fund shall be the fund in which shall be accumulated all reserves for the payment of all pensions and other benefits payable from contributions made by employers and each ~~sheriff and ex-officio~~ tax collector as provided for ~~under Subsections B, C, and D, of~~ in this Section and from which

1 shall be paid all pensions and other benefits on account of members with prior  
 2 service credit.

3 C. Contributions to and payments from the pension accumulation fund shall  
 4 be made as follows:

5 ~~C. (1) Beginning with the 1964 tax roll, each sheriff and ex-officio~~ Each tax  
 6 collector shall deduct one-sixteenth of one percent of the aggregate amount of the tax  
 7 shown to be collected by the tax roll of each respective parish which money each  
 8 ~~respective sheriff tax collector~~ shall turn over to the Registrars of Voters Employees'  
 9 Retirement System of Louisiana, created by this Chapter, periodically at the same  
 10 time ~~said sheriff~~ he disburses funds to the tax recipient bodies of his respective  
 11 parish.

12 ~~D. (2) Should the amount paid and credited under Subsection C of this~~  
 13 ~~Section~~ Paragraph (1) of this Subsection be for a larger amount than the amount  
 14 required by the Public Retirement Systems' Actuarial Committee to be paid and  
 15 credited to the Pension Accumulation Fund and the Members' Supplemental Savings  
 16 Fund, ~~and then~~ the payment to be received by the retirement system in the following  
 17 year shall be reduced accordingly.

18 E. (3) Should the amount paid and credited to the Pension Accumulation  
 19 Fund in accordance with ~~Subsection C of this Section~~ Paragraph (1) of this  
 20 Subsection be for a smaller amount than the amount required as determined by the  
 21 Public Retirement Systems' Actuarial Committee, then any additional amount  
 22 required shall be contributed by the employers and each employer shall contribute  
 23 an amount determined as follows: compute the percent that the deficient amount is  
 24 of the aggregate salaries or compensation of all members in the employ of all  
 25 employers on which employers' contributions are due. Each employer then shall pay  
 26 this percent of the aggregate salaries of all employees in his employ on which  
 27 employers' contributions are done ~~in the manner hereinafter set forth.~~

28 D.(1) Should a tax collector fail to timely remit the monies due to the  
 29 retirement system pursuant to Paragraph (C)(1) of this Section, the board of trustees  
 30 of the retirement system may make demand upon the state treasurer for payment of

1           any past-due sums attributable to such tax collector's jurisdiction from revenue  
 2           sharing funds that would otherwise become due to the delinquent tax collector's  
 3           jurisdiction. In support of such demand, the board of trustees of the retirement  
 4           system shall submit a resolution to the state treasurer certifying which jurisdiction's  
 5           tax collector is delinquent in payment, the amount owed by such jurisdiction, and the  
 6           identity of any designee or designees authorized to act on behalf of the retirement  
 7           system in making such demand. Pursuant to such demand, before distribution of any  
 8           revenue sharing funds to any delinquent jurisdiction, the state treasurer shall deduct  
 9           from the revenue sharing funds otherwise due the amounts certified in the demand  
 10           as past due and pay such deducted amount to the retirement system.

11                   (2) The remedies provided in this Subsection are remedial and curative and  
 12                   may be exercised by the board of trustees at any time for any identifiable past-due  
 13                   sums due to the retirement system from any parish, city, or other governmental  
 14                   entity, regardless of when the deficiency initially arose. Such remedies shall be  
 15                   available in addition to any other remedy available under law. The failure of the  
 16                   board of trustees to make demand for payment from revenue sharing funds pursuant  
 17                   to the provisions of this Subsection shall not constitute a waiver of the right of the  
 18                   retirement system to require such payment or to make demand upon the state  
 19                   treasurer for payment from subsequent revenue sharing funds.

20           Section 2. This Act shall become effective on June 30, 2013; if vetoed by the  
 21           governor and subsequently approved by the legislature, this Act shall become effective on  
 22           June 30, 2013, or on the day following such approval by the legislature, whichever is later.

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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: \_\_\_\_\_