

ORIGINAL HOUSE
BILL NO. HB0246

ENROLLED ACT NO. 55, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2019 GENERAL SESSION

AN ACT relating to pension accounts; amending the volunteer firefighter and EMT pension account to provide membership for volunteer search and rescue personnel; providing for contributions to the account; increasing insurance premiums to the account as specified; amending membership of the pension account board; making conforming amendments; and providing for an effective date.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. W.S. 9-3-426(c)(intro), 9-12-1305(c), 15-5-202(d), 15-5-419(b), 26-4-102(b)(ii), 35-9-616(a)(intro), (i), (ii), (v), (vii) and by creating new paragraphs (xii) and (xiii), 35-9-617(a), 35-9-618(b)(i), 35-9-619(a), 35-9-620(a), 35-9-621(e) and (j), 35-9-622, 35-9-623(a) and (b) and 35-9-628(a)(intro) are amended to read:

9-3-426. Benefits, allowances and contents of account exempt from taxation and not subject to execution or attachment; assignment limited; qualified domestic relations order; system assets.

(c) The retirement system including the Wyoming state highway patrol, game and fish warden and criminal investigator retirement program, any paid firemen's pension plan established under the firemen's pension account created by W.S. 15-5-202 and any plan through the volunteer firefighter, ~~and EMT~~ and search and rescue pension account established under W.S. 35-9-617, shall pay retirement benefits in accordance with any qualified domestic relations order for the payment of a specified percentage of a member's benefits or account to an alternate payee, for a specified number of payments or period of time and from a specified

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retirement plan. Upon request of the alternate payee, a lump sum refund of the alternate payee's percentage of the member's account shall be paid pursuant to the qualified domestic relations order. Acceptance by the alternate payee of the lump sum refund terminates his right to any further payment or benefit provided by the retirement system. Notwithstanding any other provision of law, the retirement system is exempt from the qualified order unless:

9-12-1305. Wyoming small business investment credit.

(c) The credit for any tax year shall not exceed the participating investor's state premium tax liability for that tax year. If the amount of the credit determined under this section for any tax year exceeds the liability for tax under this chapter, the credit may be carried forward to future tax years without limitation. The premium tax credits provided by W.S. 26-19-312, 26-42-111 and 26-43-105, and deposits to the volunteer firefighter, ~~and~~-EMT and search and rescue pension account pursuant to W.S. 26-4-102(b)(ii), shall take priority over the premium tax credits provided by this section and shall be calculated using the gross premium tax before the credits provided by this section.

15-5-202. Pension account; creation; administration; donations; investment; dual participation prohibited.

(d) No paid fireman shall participate as a member of the firemen's pension account established under this article and as a member of the volunteer firefighter, ~~and~~-EMT and search and rescue pension account established under W.S. 35-9-616 through 35-9-628 if participation is based upon covered service with the same fire department.

15-5-419. Dual membership prohibited.

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(b) No paid employee shall participate as a member of the firemen's pension system established under this article and as a member of the volunteer firefighter, ~~and~~-EMT and search and rescue pension account established under W.S. 35-9-616 through 35-9-628 if participation is based upon covered service with the same fire department.

26-4-102. Record of receipts; payment to treasurer; credit to fund.

(b) The commissioner shall promptly deposit all monies he receives from any charges to the general fund, with receipt and acknowledgement submitted to the state treasurer, except that:

(ii) An amount not to exceed ~~seventy percent (70%)~~ eighty percent (80%) of the gross premium tax levied upon fire insurance premiums shall be deposited by the state treasurer in the volunteer firefighter, ~~and~~-EMT and search and rescue pension account pursuant to W.S. 35-9-628. For purposes of this paragraph, the gross premium tax levied upon fire insurance premiums is equal to thirty percent (30%) of the total gross premium tax levied upon all property, casualty and multiple line insurers.

ARTICLE 6
VOLUNTEER FIREFIGHTER, EMT AND SEARCH AND RESCUE PENSION
ACCOUNT

35-9-616. Definitions.

(a) As used in this ~~act~~-article:

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(i) "Account" or "pension account" means the volunteer firefighter, ~~and~~ EMT and search and rescue pension account created pursuant to W.S. 35-9-617(a);

(ii) "Board" means the volunteer firefighter, ~~and~~ EMT and search and rescue pension account board created pursuant to W.S. 35-9-623(a);

(v) "Participating member" means any volunteer firefighter, ~~or~~ volunteer EMT or volunteer search and rescue person for whom payments are received by the volunteer firefighter, ~~and~~ EMT and search and rescue pension account as prescribed in W.S. 35-9-621(e);

(vii) "Spouse" means the lawful spouse of a participating member who was married to the volunteer firefighter, ~~or~~ volunteer EMT or volunteer search and rescue person at the time of the ~~volunteer firefighter or volunteer EMT's~~ volunteer's entry into the account, or who although married after the date of entry, is recognized as the spouse covered by the benefits of the account as a result of special action of the board;

(xii) "County search and rescue organization" means a search and rescue operation acting under the coordination of a county sheriff pursuant to W.S. 18-3-609(a)(iii) that:

(A) Has adopted and filed bylaws with the county clerk for the county in which the organization is located; and

(B) Holds not less than two (2) meetings per month and requires each volunteer search and rescue person to

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attend not less than fifty percent (50%) of the total number of meetings held each month.

(xiii) "Volunteer search and rescue person" or "search and rescue person" means any individual who:

(A) Is engaged in search and rescue operations with a county search and rescue organization;

(B) Is carried on the regular rolls of, but devotes less than the individual's entire time of employment to, activities of a county search and rescue organization; and

(C) May or may not receive compensation for services rendered as a member of a county search and rescue organization.

35-9-617. Volunteer firefighter, EMT and search and rescue pension account; merger with other pension accounts; membership.

(a) The volunteer firefighter, ~~and~~-EMT and search and rescue pension account is created. All awards, benefits and pensions established under this article shall be paid from the account.

35-9-618. Annual audit; state's liability.

(b) Nothing in this article shall be construed to:

(i) Except for obligations transferred pursuant to W.S. 35-9-617(c), acknowledge any past, present or future liability of or obligate the state of Wyoming for contribution except the employer's contributions provided for in this

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article, to either the volunteer firefighter, ~~and~~ EMT and search and rescue pension system provided by this article or any other retirement system previously existing in the state of Wyoming; or

35-9-619. Authority to receive donations; investment of monies; employment of actuary; actuarial reports.

(a) In addition to contributions from the state, counties, volunteer fire departments and licensed ambulance services, the board may receive and credit to the account any gifts, donations and other contributions made by individuals, organizations and cities, towns, counties and other political subdivisions for the benefit of the account. The board may invest monies within the account not immediately necessary to pay benefits, awards or pensions under this article, in investments authorized under W.S. 9-3-408(b).

35-9-620. Contributions on behalf of volunteer firefighters, EMTs and search and rescue persons; collection; dual participation prohibited.

(a) The county, city, town, fire district, volunteer fire department or licensed ambulance service for whom a participating volunteer firefighter or EMT performs firefighting or EMT services shall pay to the pension account the amount required under W.S. 35-9-621(e) for those members. The county for whom a volunteer search and rescue person performs search and rescue services shall pay to the pension account the amount required under W.S. 35-9-621(e) for those members. Payments shall be collected upon terms and conditions established by the board under W.S. 35-9-621(e) and shall be forwarded by each collecting officer to the state retirement director for deposit in the account. Any entity listed in this subsection may elect to provide for a member's

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contribution or any portion thereof provided that any payment of a contribution is made on behalf of a member. Whether an entity makes a contribution for a member shall be at the discretion of the entity as an incentive to improve their local volunteer fire department, ~~or~~ emergency medical services or search and rescue services.

35-9-621. Benefits enumerated; death of participant or spouse; amount and payment of contributions; death benefits; withdrawal from pension account.

(e) A volunteer firefighter or volunteer EMT is a participating member under this article for each month a contribution of fifteen dollars (\$15.00) is made by or on behalf of the member. A volunteer search and rescue person is a participating member under this article for each month a contribution of thirty dollars (\$30.00) is made by or on behalf of the member. For purposes of eligibility for benefits under subsections (b) and (c) of this section, a volunteer firefighter, ~~or~~ EMT or search and rescue person is a participating member beginning the first month following the month in which the required monthly payment and any required application for participation is actually received by the Wyoming retirement system. To continue as a participating member, subsequent monthly payments shall be received by the Wyoming retirement system not later than three (3) months following the close of the calendar month for which the payments are applicable. With the consent of and upon any terms and conditions established by the board, payments may be accepted at an earlier or later date. The board shall maintain full and complete records of the contributions made on behalf of each participating member and on request, shall furnish any participating member a statement of the contribution amounts and the dates for which contributions were received. If contributions have varied in amount, the

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board may make appropriate adjustments in the benefits awarded. In making any adjustment, the board shall be guided by actuarial practice to afford substantial equity to members of the pension account. No penalty shall be imposed upon any participating member transferring employment in Wyoming if required payments are made on a timely basis.

(j) Any participating member with at least five (5) years of participation in the pension account who retires from active service as a volunteer firefighter, ~~or EMT~~ or search and rescue person before reaching retirement age and does not withdraw from the pension account as provided in subsection (f) of this section shall be entitled to a monthly benefit payment as provided in subsection (a) of this section upon reaching the retirement age specified in subsection (d) of this section. A member with ten (10) or more years of active participation in the pension account may choose to remove himself from active service as a volunteer firefighter, ~~or EMT~~ or search and rescue person and continue to contribute to the pension account for an amount of time not to exceed the total number of years the member was an active participant in the pension account, as provided in subsection (e) of this section and rules promulgated by the board.

35-9-622. Death benefits in addition to other benefits.

Death benefits received under this article shall be in addition to, and are payable after the application of, worker's compensation benefits which are payable to volunteer firefighters, ~~or~~ volunteer EMTs or volunteer search and rescue persons under the Wyoming Worker's Compensation Act.

35-9-623. Board; established; nomination; appointment; terms and qualification of members; first members.

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(a) The volunteer firefighter, ~~and~~-EMT and search and rescue pension board is created. The board shall control the account.

(b) The board shall consist of ~~seven (7)~~-eight (8) members who shall be appointed by the governor to staggered terms of three (3) years. The governor may remove any board member as provided in W.S. 9-1-202. Of these board members:

(i) Six (6) members shall be volunteer firefighters who have a minimum of five (5) years service as a volunteer firefighter in the state. Appointments under this paragraph shall be made from nominees recommended to the governor by the Wyoming state firemen's association;~~and~~

(ii) One (1) member shall be a volunteer EMT who has a minimum of five (5) years service as a volunteer EMT in the state. Appointments under this paragraph shall be made by the governor;~~and~~ and

(iii) One (1) member shall be a volunteer search and rescue person who has a minimum of five (5) years service as a volunteer search and rescue person in the state. Appointments under this paragraph shall be made by the governor.

35-9-628. Deposit of tax on fire insurance premiums into account.

(a) As provided in this subsection, the state treasurer shall deposit into the account an amount not to exceed ~~seventy percent (70%)~~-eighty percent (80%) of the gross tax levied upon fire insurance premiums paid to insurance companies for fire insurance in the state of Wyoming for the preceding

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calendar quarter, as computed under W.S. 26-4-102(b)(ii) and provided by W.S. 26-4-103(k). The sum specified shall be calculated by the Wyoming retirement system:

Section 2. W.S. 35-9-616(a)(xi) is repealed.

Section 3. This act is effective July 1, 2019.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk