

SENATE BILL NO. 24

BY SENATOR GUILLORY

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AN ACT

To amend and reenact R.S. 11:2093, to enact R.S. 11:2077(D), and to repeal R.S. 11:2151, 2152, and 2153, relative to the Registrars of Voters Employees' Retirement System; to provide relative to compliance with applicable federal tax qualification requirements; to provide an effective date; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 11:2093 is amended and reenacted and R.S. 11:2077(D) is hereby enacted to read as follows:

§2077. Survivors' benefits

* * *

D. In the case of a death of a member occurring on or after January 1, 2007, while performing qualified military service, as defined in Internal Revenue Code §414(u), eligibility for survivor benefits under this Section shall be determined as if the member had resumed employment and then terminated employment on account of death. The system will credit the member's qualified military service as service credit for vesting purposes and for eligibility computation purposes as though the member, if eligible to, had met the definition of "employee" under R.S. 11:2031(10) and had resumed employment under the Uniformed Services Employment and Reemployment Rights Act (Chapter 43 of Title 38, United States Code) immediately prior to the member's death. The time spent by the member in qualified military service shall not be used for calculation of benefit accrual purposes, but shall be used for calculation of eligibility pursuant to this Section.

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1 §2093. Rules and regulations

2 A. Subject to the limitations of this Chapter, the board of trustees shall, from
3 time to time, establish rules and regulations for the administration of the funds
4 created by this Chapter and for the transaction of its business.

5 **B. The retirement system shall take all actions necessary to comply with**
6 **the provisions of the United States Internal Revenue Code applicable to**
7 **qualified governmental retirement plans. The board of trustees shall**
8 **promulgate rules in accordance with the Administrative Procedure Act to**
9 **incorporate such Internal Revenue Code provisions into the retirement system's**
10 **plan, and the plan provisions shall hereafter consist of this Chapter together**
11 **with such properly promulgated rules.**

12 Section 2. R.S. 11:2151, 2152, and 2153 are hereby repealed.

13 Section 3. This Act shall become effective on June 30, 2012; if vetoed by the
14 governor and subsequently approved by the legislature, this Act shall become effective on
15 June 30, 2012, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____