By: Representatives Morris, Barnett (92nd)

To: Education; Appropriations

HOUSE BILL NO. 215

1 AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF 2 1972, TO PROVIDE THAT CERTAIN PERSONS RECEIVING A RETIREMENT 3 ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM MAY BE 4 EMPLOYED AS TEACHERS IN CERTAIN PUBLIC SCHOOL DISTRICTS AFTER THEIR RETIREMENT AND SHALL CONTINUE TO RECEIVE THE RETIREMENT 5 ALLOWANCE DURING THEIR EMPLOYMENT AS TEACHERS IN ADDITION TO 6 7 RECEIVING THE REGULAR COMPENSATION FOR TEACHERS; TO PROVIDE THAT 8 THOSE PERSONS SHALL NOT BE CONTRIBUTING MEMBERS OF THE RETIREMENT SYSTEM OR RECEIVE ANY CREDITABLE SERVICE FOR THE PERIOD DURING 9 WHICH THEY RECEIVE A RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT 10 11 AS TEACHERS; TO AMEND SECTIONS 25-11-105 AND 25-11-127, MISSISSIPPI CODE OF 1972, IN CONFORMITY WITH THE PROVISIONS OF 12 THIS ACT; TO AMEND SECTION 37-19-7, MISSISSIPPI CODE OF 1972, TO 13 PROVIDE THAT THE TEACHING SALARIES OF THOSE PERSONS SHALL NOT 14 15 INCLUDE ANY INCREASE IN THE MINIMUM SALARY FOR TEACHING EXPERIENCE OBTAINED BEFORE THE DATE OF THEIR EMPLOYMENT AS TEACHERS AFTER 16 17 THEIR RETIREMENT; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: SECTION 1. The following shall be codified as Section 20 25-11-126, Mississippi Code of 1972:

25-11-126. (1) Any person who is receiving a retirement 21 22 allowance under this article, who was employed as a teacher in a 23 public school district at the time of his retirement and who has 24 not been employed as a teacher in a public school district for at 25 least one (1) year after his retirement, may be employed as a teacher in a public school district located in a geographic area 26 27 of this state in which there exists a critical shortage of teachers, as designated by the State Board of Education, or as a 28 29 teacher in an academic subject area in which there exists a 215

30 critical shortage of teachers in a public school district in this 31 state, as designated by the State Board of Education. Any person employed as a teacher after his retirement under the authority of 32 33 this section shall continue to receive the retirement allowance under this article during his employment as a teacher after his 34 35 retirement, in addition to receiving the regular compensation for a teacher as authorized under Section 37-19-7(3), for a period of 36 37 not more than three (3) years after being employed as a teacher 38 after his retirement. After any such person has been employed as a teacher for three (3) years after his retirement, the person may 39 not continue to receive the retirement allowance under this 40 article while being employed as a teacher, except as authorized 41 42 under Section 25-11-127.

43 (2) Any person employed as a teacher after his retirement 44 under the authority of this section shall not be a contributing 45 member of the retirement system or receive any creditable service 46 for the period during which he receives a retirement allowance 47 during his employment as a teacher.

48 SECTION 2. Section 25-11-105, Mississippi Code of 1972, is 49 amended as follows:

50 25-11-105. I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP
 51 The membership of this retirement system shall be composed as
 52 follows:

(a) All persons who shall become employees in the state 53 service after January 31, 1953, and whose wages are subject to 54 payroll taxes and are lawfully reported on IRS Form W-2, except 55 56 (i) those persons who are specifically excluded, (ii) those 57 persons to whom election is provided in Articles 1 and 3, (iii) those persons who continue to receive a retirement allowance 58 59 during their employment as teachers under the authority of Section 25-11-126, shall become members of the retirement system as a 60 61 condition of their employment.

62 All persons who shall become employees in the state (b) service after January 31, 1953, except those specifically excluded 63 or as to whom election is provided in Articles 1 and 3, unless 64 65 they shall file with the board prior to the lapse of sixty (60) 66 days of employment or sixty (60) days after the effective date of the cited articles, whichever is later, on a form prescribed by 67 68 the board, a notice of election not to be covered by the membership of the retirement system and a duly executed waiver of 69 70 all present and prospective benefits which would otherwise inure to them on account of their participation in the system, shall 71 72 become members of the retirement system; provided, however, that 73 no credit for prior service will be granted to members until they 74 have contributed to Article 3 of the retirement system for a 75 minimum period of at least four (4) years. Such members shall 76 receive credit for services performed prior to January 1, 1953, in employment now covered by Article 3, but no credit shall be 77 78 granted for retroactive services between January 1, 1953, and the 79 date of their entry into the retirement system unless the employee 80 pays into the retirement system both the employer's and the 81 employee's contributions on wages paid him during the period from 82 January 31, 1953, to the date of his becoming a contributing member, together with interest at the rate determined by the board 83 84 of trustees. Members reentering after withdrawal from service 85 shall qualify for prior service under the provisions of Section 86 25-11-117. From and after July 1, 1998, upon eligibility as noted 87 above, the member may receive credit for such retroactive service 88 provided:

89 (1) The member shall furnish proof satisfactory to90 the board of trustees of certification of such service from the

91 covered employer where the services were performed; and

92 (2) The member shall pay to the retirement system 93 on the date he or she is eligible for such credit or at any time 94 thereafter prior to the date of retirement the actuarial cost for 95 each year of such creditable service. The provisions of this 96 subparagraph (2) shall be subject to the limitations of Section 97 415 of the Internal Revenue Code and regulations promulgated 98 thereunder.

99 Nothing contained in this paragraph (b) shall be construed to 100 limit the authority of the board to allow the correction of 101 reporting errors or omissions based on the payment of the employee 102 and employer contributions plus applicable interest.

(c) All persons who shall become employees in the state service after January 31, 1953, and who are eligible for membership in any other retirement system shall become members of this retirement system as a condition of their employment unless they elect at the time of their employment to become a member of such other system.

(d) All persons who are employees in the state service on January 31, 1953, and who are members of any nonfunded retirement system operated by the State of Mississippi, or any of its departments or agencies, shall become members of this system with prior service credit unless, before February 1, 1953, they shall file a written notice with the board of trustees that they do not elect to become members.

(e) All persons who are employees in the state service on January 31, 1953, and who under existing laws are members of any fund operated for the retirement of employees by the State of Mississippi, or any of its departments or agencies, shall not be

entitled to membership in this retirement system unless, before February 1, 1953, any such person shall indicate by a notice filed with the board, on a form prescribed by the board, his individual election and choice to participate in this system, but no such person shall receive prior service credit unless he becomes a member on or before February 1, 1953.

(f) Each political subdivision of the state and each 126 127 instrumentality of the state or a political subdivision, or both, is hereby authorized to submit, for approval by the board of 128 129 trustees, a plan for extending the benefits of this article to 130 employees of any such political subdivision or instrumentality. 131 Each such plan or any amendment to the plan for extending benefits 132 thereof shall be approved by the board of trustees if it finds 133 that such plan, or such plan as amended, is in conformity with such requirements as are provided in Articles 1 and 3; however, 134 135 upon approval of such plan or any such plan heretofore approved by 136 the board of trustees, the approved plan shall not be subject to 137 cancellation or termination by the political subdivision or 138 instrumentality. No such plan shall be approved unless:

139 (1) It provides that all services which constitute 140 employment as defined in Section 25-11-5 and are performed in the 141 employ of the political subdivision or instrumentality, by any 142 employees thereof, shall be covered by the plan; with the 143 exception of municipal employees who are already covered by 144 existing retirement plans; provided, however, those employees in 145 this class may elect to come under the provisions of this article; 146 (2) It specifies the source or sources from which 147 the funds necessary to make the payments required by subsection 148 (d) of Section 25-11-123 and of subsections (f)(5)b and c of this H. B. No. 215 99\HR03\R377

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PAGE 5
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149 section are expected to be derived and contains reasonable 150 assurance that such sources will be adequate for such purpose;

151 (3) It provides for such methods of administration 152 of the plan by the political subdivision or instrumentality as are 153 found by the board of trustees to be necessary for the proper and 154 efficient administration thereof;

155 (4) It provides that the political subdivision or 156 instrumentality will make such reports, in such form and 157 containing such information, as the board of trustees may from 158 time to time require;

(5) It authorizes the board of trustees to terminate the plan in its entirety in the discretion of the board if it finds that there has been a failure to comply substantially with any provision contained in such plan, such termination to take effect at the expiration of such notice and on such conditions as may be provided by regulations of the board and as may be consistent with applicable federal law.

166 Α. The board of trustees shall not finally 167 refuse to approve a plan submitted under subsection (f), and shall 168 not terminate an approved plan without reasonable notice and opportunity for hearing to each political subdivision or 169 170 instrumentality affected thereby. The board's decision in any 171 such case shall be final, conclusive and binding unless an appeal 172 be taken by the political subdivision or instrumentality aggrieved 173 thereby to the Circuit Court of Hinds County, Mississippi, in 174 accordance with the provisions of law with respect to civil causes 175 by certiorari.

176B. Each political subdivision or177instrumentality as to which a plan has been approved under this

178 section shall pay into the contribution fund, with respect to 179 wages (as defined in Section 25-11-5), at such time or times as 180 the board of trustees may by regulation prescribe, contributions 181 in the amounts and at the rates specified in the applicable 182 agreement entered into by the board.

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C. Every political subdivision or

184 instrumentality required to make payments under subsection (f)(5)b hereof is authorized, in consideration of the employees' retention 185 186 in or entry upon employment after enactment of Articles 1 and 3, to impose upon its employees, as to services which are covered by 187 188 an approved plan, a contribution with respect to wages (as defined 189 in Section 25-11-5) not exceeding the amount provided in Section 190 25-11-123(d) if such services constituted employment within the 191 meaning of Articles 1 and 3, and to deduct the amount of such 192 contribution from the wages as and when paid. Contributions so collected shall be paid into the contribution fund as partial 193 194 discharge of the liability of such political subdivisions or 195 instrumentality under subsection (f)(5)b hereof. Failure to deduct such contribution shall not relieve the employee or 196 197 employer of liability thereof.

198 D. Any state agency, school, political 199 subdivision, instrumentality or any employer that is required to 200 submit contribution payments or wage reports under any section of 201 this chapter shall be assessed interest on delinquent payments or 202 wage reports as determined by the board of trustees in accordance 203 with rules and regulations adopted by the board and such assessed 204 interest may be recovered by action in a court of competent 205 jurisdiction against such reporting agency liable therefor or may, 206 upon due certification of delinquency and at the request of the

207 board of trustees, be deducted from any other monies payable to 208 such reporting agency by any department or agency of the state. 209 E. Each political subdivision of the state 210 and each instrumentality of the state or a political subdivision 211 or subdivisions which submits a plan for approval of the board, as provided in this section, shall reimburse the board for coverage 212 213 into the expense account, its pro rate share of the total expense 214 of administering Articles 1 and 3 as provided by regulations of 215 said board.

(g) The board may, in its discretion, deny the right of membership in this system to any class of employees whose compensation is only partly paid by the state or who are occupying positions on a part-time or intermittent basis. The board may, in its discretion, make optional with employees in any such classes their individual entrance into this system.

(h) An employee whose membership in this system is
contingent on his own election, and who elects not to become a
member, may thereafter apply for and be admitted to membership;
but no such employee shall receive prior service credit unless he
becomes a member prior to July 1, 1953, except as provided in
subsection (b).

228 In the event any member of this system should (i) 229 change his employment to any agency of the state having an 230 actuarially funded retirement system, the board of trustees may 231 authorize the transfer of the member's creditable service and of 232 the present value of the member's employer's accumulation account 233 and of the present value of the member's accumulated membership 234 contributions to such other system, provided the employee agrees 235 to the transfer of his accumulated membership contributions and

236 provided such other system is authorized to receive and agrees to 237 make such transfer.

238 In the event any member of any other actuarially funded 239 system maintained by an agency of the state changes his employment to an agency covered by this system, the board of trustees may 240 authorize the receipt of the transfer of the member's creditable 241 242 service and of the present value of the member's employer's 243 accumulation account and of the present value of the member's 244 accumulated membership contributions from such other system, 245 provided the employee agrees to the transfer of his accumulated 246 membership contributions to this system and provided the other 247 system is authorized and agrees to make such transfer.

(j) Wherever herein state employment is referred to, it shall include joint employment by state and federal agencies of all kinds.

251 Employees of a political subdivision or (k) 252 instrumentality who were employed by such political subdivision or 253 instrumentality prior to an agreement between such entity and the Public Employees' Retirement System to extend the benefits of this 254 255 article to its employees, and which agreement provides for the 256 establishment of retroactive service credit, and who have been 257 members of the retirement system and have remained contributors to 258 the retirement system for four (4) years, may receive credit for 259 such retroactive service with such political subdivision or 260 instrumentality, provided the employee and/or employer, as 261 provided under the terms of the modification of the joinder 262 agreement in allowing such coverage, pay into the retirement 263 system the employer's and employee's contributions on wages paid 264 the member during such previous employment, together with interest

or actuarial cost as determined by the board covering the period from the date the service was rendered until the payment for the credit for such service was made. Such wages shall be verified by the Social Security Administration or employer payroll records. Effective July 1, 1998, upon eligibility as noted above, a member may receive credit for such retroactive service with such political subdivision or instrumentality provided;

(1) The member shall furnish proof satisfactory to the board of trustees of certification of such services from the political subdivision or instrumentality where the services were rendered or verification by the Social Security Administration; and

(2) The member shall pay to the retirement system
on the date he or she is eligible for such credit or at any time
thereafter prior to the date of retirement the actuarial cost for
each year of such creditable service. The provisions of this
subparagraph (2) shall be subject to the limitations of Section
415 of the Internal Revenue Code and regulations promulgated
thereunder.

284 Nothing contained in this paragraph (k) shall be construed to 285 limit the authority of the board to allow the correction of 286 reporting errors or omissions based on the payment of employee and 287 employer contributions plus applicable interest. Payment for such 288 time shall be made in increments of not less than one-quarter 289 (1/4) year of creditable service beginning with the most recent 290 service. Upon the payment of all or part of such required 291 contributions, plus interest or the actuarial cost as provided 292 above, the member shall receive credit for the period of 293 creditable service for which full payment has been made to the

294 retirement system.

295 Through June 30, 1998, any state service eligible (1) for retroactive service credit, no part of which has ever been 296 297 reported, and requiring the payment of employee and employer contributions plus interest, or, from and after July 1, 1998, any 298 299 state service eligible for retroactive service credit, no part of 300 which has ever been reported to the retirement system, and requiring the payment of the actuarial cost for such creditable 301 302 service, may, at the member's option, be purchased in quarterly 303 increments as provided above at such time as its purchase is 304 otherwise allowed.

305 (m) All rights to purchase retroactive service credit 306 or repay a refund as provided in Section 25-11-101 et seq. shall 307 terminate upon retirement.

308 II. THOSE WHO ARE NOT ELIGIBLE FOR MEMBERSHIP

309 The following classes of employees and officers shall not 310 become members of this retirement system, any other provisions of 311 Articles 1 and 3 to the contrary notwithstanding:

312 (a) Patient or inmate help in state charitable, penal313 or correctional institutions;

(b) Students of any state educational institution employed by any agency of the state for temporary, part-time or intermittent work;

317 (c) Participants of Comprehensive Employment and 318 Training Act of 1973 (CETA) being Public Law 93-203, who enroll on 319 or after July 1, 1979.

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## III. TERMINATION OF MEMBERSHIP

321 Membership in this system shall cease by a member withdrawing 322 his accumulated contributions, or by a member withdrawing from

323 active service with a retirement allowance, or by a member's 324 death.

325 SECTION 3. Section 25-11-127, Mississippi Code of 1972, is 326 amended as follows:

327 25-11-127. No person who is being paid a retirement 328 allowance or a pension after retirement under this article shall 329 be employed or paid for any service by the State of Mississippi, except as provided in this section or in Section 25-11-126. This 330 section shall not apply to any pensioner who has been elected to 331 public office after retirement, nor to any person employed because 332 333 of special knowledge or experience. This section shall not be 334 construed to mean that any person employed or elected under the above exceptions shall become a member under Article 3 of the 335 336 retirement system, nor shall any retirant of this retirement 337 system who is reemployed or is reelected to office after retirement continue to draw retirement benefits while so 338 reemployed or reelected except those persons who continue to 339 340 receive a retirement allowance during their employment as teachers under the authority of Section 25-11-126. Any person who has been 341 342 retired under the provisions of Articles 1 and 3 and who is later 343 reemployed in service covered by this article shall cease to 344 receive benefits hereunder unless he continues to receive a 345 retirement allowance during his employment as a teacher under the 346 authority of Section 25-11-126, and the person shall again become 347 a contributing member of the retirement system; and when the 348 person again retires, if he has been a contributing member of the 349 retirement system during his reemployment and his reemployment 350 exceeds six (6) months, he shall have his benefit recomputed, 351 including service after again becoming a member. Provided,

352 further, that the total retirement allowance paid to the retired 353 member in his previous retirement shall be deducted from his 354 retirement reserve and taken into consideration in recalculating 355 the retirement allowance under a new option selected. Nothing 356 contained in this section shall be construed as prohibiting any 357 county or city not a member of the Public Employees' Retirement 358 System from employing persons up to the age of seventy-three (73); 359 and provided further that, through June 30, 1988, nothing 360 contained in this section shall be construed as prohibiting any 361 governmental unit which is a member from employing persons up to 362 the age of seventy-three (73) who are not eligible for membership 363 at the time of employment under Article 3.

The board of trustees of the retirement system shall have the right to prescribe rules and regulations for the carrying out of this provision.

367 The provisions of this section shall not be construed to 368 prohibit any retirant regardless of age from being employed and 369 from drawing retirement allowance either (a) for a period of time not to exceed one hundred twenty (120) days in any fiscal year, 370 371 but less than one-half (1/2) of the normal working days for the 372 position in any fiscal year, or (b) for a period of time in any 373 fiscal year sufficient in length to permit a retirant to earn not 374 in excess of twenty-five percent (25%) of retirant's average 375 compensation or the current rate of the salary in effect for the 376 regular position filled. Notice shall be given in writing to the 377 executive director of the system, setting forth the facts upon 378 which the \* \* \* employment is being made, and such notice shall be 379 given within five (5) days from the date of employment and also 380 from the date of termination of the employment. It is further

381 provided that any member who has attained seventy (70) years of 382 age and who has forty (40) or more years of creditable service may 383 continue in office or employment or be reemployed or elected 384 provided such person files annually, in writing, in the office of 385 the employer and the office of the executive director of the 386 system prior to such services, a waiver of all salary or compensation and elects to receive in lieu of such salary or 387 388 compensation a retirement allowance as provided in this section, 389 in which even no salary or compensation shall thereafter be due or 390 payable for such services and provided, further, that any such 391 officer or employee may receive in addition to such retirement 392 allowance any per diem, office expense allowance, mileage or 393 travel expense authorized by any statute of the State of 394 Mississippi. Any other member may continue in municipal or county 395 office or employment or be reemployed or elected in a municipality or county provided such person files annually, in writing, in the 396 397 office of the employer and the office of the executive director of 398 the system prior to such services, a waiver of all salary or compensation and elects to receive in lieu of such salary or 399 400 compensation a retirement allowance as provided in this section, 401 in which event no salary or compensation shall thereafter be due 402 or payable for such services and provided further, that any such 403 officer or employee may receive in addition to such retirement 404 allowance any per diem, office expense allowance, mileage or 405 travel expense authorized by any statute of the State of 406 Mississippi.

407 SECTION 4. Section 37-19-7, Mississippi Code of 1972, is 408 amended as follows:

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37-19-7. (1) The allowance in the minimum education program
 H. B. No. 215
 99\HR03\R377
 PAGE 14

410 for teachers' salaries in each county and separate school district 411 shall be determined and paid in accordance with the scale for 412 teachers' salaries as provided in this subsection for the number 413 of teachers employed not in excess of the number of teacher units 414 allotted. For teachers holding the following types of licenses or the equivalent as determined by the State Board of Education, and 415 416 the following number of years of teaching experience, the scale 417 shall be as follows:

1999-2000 School Year 418 419 and School Years Thereafter 420 Less Than 25 Years of Teaching Experience 421 AAAA.....\$24,445.00 422 AAA..... 23,595.00 423 AA ..... 22,745.00 424 A..... 21,695.00 425 25 or More Years of Teaching Experience 426 AAAA.....\$25,445.00 427 428 AA..... 23,745.00 429 A..... 22,695.00 430 It is the intent of the Legislature that any state funds made 431 available for salaries of licensed personnel in excess of the 432 funds paid for such salaries for the 1986-1987 school year shall 433 be paid to licensed personnel pursuant to a personnel appraisal 434 and compensation system implemented by the State Board of Education. The State Board of Education shall have the authority 435 436 to adopt and amend rules and regulations as are necessary to 437 establish, administer and maintain the system. 438 All teachers employed on a full-time basis shall be paid a

439 minimum salary in accordance with the above scale. However, no 440 school district shall receive any funds under this section for any 441 school year during which the local supplement paid to any 442 individual teacher shall have been reduced to a sum less than that 443 paid to that individual teacher for performing the same duties 444 from local supplement during the immediately preceding school 445 year. The amount actually spent for the purposes of group health 446 and/or life insurance shall be considered as a part of the 447 aggregate amount of local supplement but shall not be considered 448 a part of the amount of individual local supplement.

For teachers holding a Class AAAA license, the minimum base pay specified in this subsection shall be increased by the sum of Six Hundred Fifty-five Dollars (\$655.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-five (25) years of teaching experience.

For teachers holding a Class AAA license, the minimum base pay specified in this subsection shall be increased by the sum of Five Hundred Ninety Dollars (\$590.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-five (25) years of teaching experience.

For teachers holding a Class AA license, the minimum base pay specified in this subsection shall be increased by the sum of Five Hundred Twenty Dollars (\$520.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-five (25) years of teaching experience.

For teachers holding a Class A license, the minimum base pay specified in this subsection shall be increased by the sum of Four Hundred Twenty-five Dollars (\$425.00) for each year of teaching experience possessed by the person holding such license until such

468 person shall have twenty-one (21) years of teaching experience.

The level of professional training of each teacher to be used in establishing the salary allotment for the teachers for each year shall be determined by the type of valid teacher's license issued to those teachers on or before October 1 of the current school year.

(2) Prior to April 15 of any school year in which a teacher 474 475 meets the standard requirements, any licensed teacher who shall 476 have met the requirements and acquired a Master Teacher 477 certificate from the National Board for Professional Teaching 478 Standards and who is employed by a local school board or the State 479 Board of Education as a teacher and not as an administrator shall 480 receive a salary supplement in the amount of Six Thousand Dollars 481 (\$6,000.00) in addition to any other compensation to which the 482 teacher may be entitled. The teacher shall be reimbursed one (1) 483 time for the actual cost of completing the process of acquiring 484 the Master Teacher certificate, regardless of whether or not the 485 process resulted in the award of the Master Teacher certificate. 486 All such salary supplements and process reimbursement shall be 487 paid directly by the State Department of Education to the local 488 school district and shall be in addition to its minimum education 489 program allotments and not a part thereof in accordance with 490 regulations promulgated by the State Board of Education, and 491 subject to appropriation by the Legislature. Local school 492 districts shall not reduce the local supplement paid to any 493 teacher receiving such salary supplement, and the teacher shall 494 receive any local supplement to which teachers with similar 495 training and experience are otherwise entitled.

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(3) Any person who is receiving a retirement allowance from

497	the Public Employees' Retirement System who is employed as a
498	teacher after his retirement under the authority of Section
499	25-11-126 shall be paid a salary in accordance with the scale
500	prescribed in subsection (1) of this section under the heading
501	"Less Than 25 Years of Teaching Experience" for the class of the
502	teaching certificate held by the person. For such persons, no
503	increase in the minimum salary prescribed in subsection (1) of
504	this section shall be allowed for any teaching experience obtained
505	by the person before the date of his employment as a teacher after
506	his retirement, but the minimum salary shall be increased for each
507	year of teaching experience obtained by the person after the date
508	of his employment as a teacher after his retirement.
509	SECTION 5. This act shall take effect and be in force from

510 and after July 1, 1999.