

By: Representative Evans

To: Appropriations

HOUSE BILL NO. 1007

1 AN ACT TO CREATE A SEPARATE RETIREMENT SYSTEM FOR LAW  
2 ENFORCEMENT OFFICERS AND EMERGENCY SERVICES PERSONNEL; TO PROVIDE  
3 THAT THE SYSTEM SHALL BE ADMINISTERED BY THE BOARD OF TRUSTEES OF  
4 THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM; TO DEFINE ELIGIBILITY FOR  
5 MEMBERSHIP IN THE SYSTEM; TO PROVIDE FOR EMPLOYEE AND EMPLOYER  
6 CONTRIBUTIONS TO FUND THE SYSTEM; TO ESTABLISH BENEFITS FOR  
7 DISABILITY AND SUPERANNUATION RETIREMENT AND ESTABLISH DEATH  
8 BENEFITS; TO AMEND SECTION 25-13-11, MISSISSIPPI CODE OF 1972, TO  
9 DECREASE THE NUMBER OF YEARS OF CREDITABLE SERVICE NECESSARY FOR A  
10 MEMBER OF THE HIGHWAY SAFETY PATROL RETIREMENT SYSTEM TO RETIRE  
11 REGARDLESS OF AGE FROM 25 TO 20 YEARS; AND FOR RELATED PURPOSES.

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

13 **SECTION 1.** There is established and placed under the  
14 management of the Board of Trustees of the Public Employees'  
15 Retirement System a retirement system for the purpose of providing  
16 retirement allowances and other benefits under the provisions of  
17 this act for law enforcement officers and emergency services  
18 personnel and their beneficiaries. This retirement system shall  
19 be known as the "Law Enforcement Officers' and Emergency Services  
20 Personnel Retirement System." The retirement system shall go into  
21 operation on July 1, 2003, when contributions by members shall  
22 begin and benefits shall become payable. This retirement system  
23 is designed to supplement and is in addition to the provisions of  
24 Section 25-11-1 et seq. Under the terms of this act, law  
25 enforcement officers and emergency services personnel shall retain  
26 all social security benefits under Article I of the Public  
27 Employees' Retirement Law of 1952 but shall not be eligible for  
28 benefits under Article III of that law. This act is a substitute  
29 for and in lieu of Article III of that law, and is designed to  
30 provide more liberal benefits for law enforcement officers and



31 emergency services personnel by reason of the dangerous nature of  
32 and special risk involved in their employment.

33 **SECTION 2.** (1) For the purposes of this act, the  
34 definitions in Section 25-11-5 and Section 25-11-103 shall apply  
35 unless a different meaning is plainly expressed by the context.

36 (2) As used in this act:

37 (a) "Board" means the Board of Trustees of the Public  
38 Employees' Retirement System.

39 (b) "Emergency services personnel" means fire fighters  
40 and emergency medical technicians.

41 (c) "Emergency medical technician" means a person  
42 licensed under Section 41-59-1 et seq. to provide emergency  
43 medical services as an emergency medical technician-ambulance,  
44 emergency medical technical-intermediate, emergency medical  
45 technician-paramedic, or emergency medical  
46 technical-nurse-paramedic.

47 (d) "Fire fighter" means a person who is assigned to  
48 fire fighting activities and is required to respond to alarms and  
49 perform emergency actions at the location of a fire, hazardous  
50 materials or other emergency incident, except fire fighters who  
51 are members of any retirement system created under Section  
52 21-19-101 et seq. or Section 21-29-201 et seq., but not fire  
53 fighters who are engaged only in administrative or civil duties.

54 (e) "Law enforcement officer" means municipal police  
55 officers and narcotics agents, sheriffs, deputy sheriffs,  
56 constables, conservation officers, enforcement officers of the  
57 Department of Marine Resources, agents and inspectors of the  
58 Alcoholic Beverage Control Division of the State Tax Commission,  
59 inspection station employees and field inspectors of the  
60 Mississippi Department of Transportation, state correctional  
61 facility guards and enforcement officers of the Department of  
62 Corrections, enforcement officers of the Public Service  
63 Commission, and any other full-time officer or employee of the



64 state or any agency, department, institution or county thereof who  
65 is authorized to carry a firearm while in the performance of his  
66 official duties and who has met the minimum educational and  
67 training standards established by the Board on Law Enforcement  
68 Officer Standards and Training for permanent, full-time law  
69 enforcement officers and has received a certificate from that  
70 board.

71 (f) "Member" means any person included in the  
72 membership of the system as provided in Section 4 of this act.

73 (g) "System" means the Law Enforcement Officers' and  
74 Emergency Services Personnel Retirement System established by  
75 Section 1 of this act.

76 **SECTION 3.** (1) The general administration and  
77 responsibility for the proper operation of the system and for  
78 making the provisions of this act effective are vested in the  
79 Board of Trustees of the Public Employees' Retirement System.

80 (2) The board shall invest all funds of the system in  
81 accordance with Section 25-11-121.

82 (3) The board shall designate an actuary who shall be the  
83 technical advisor of the board on matters regarding the operation  
84 of the system and shall perform such other duties as are required  
85 in connection with the system.

86 (4) At least once in each two-year period following July 1,  
87 2003, the actuary shall make an actuarial investigation into the  
88 mortality, service, withdrawal and compensation experience of the  
89 members and beneficiaries of the system, and shall make a  
90 valuation of the assets and liabilities of the system. Taking  
91 into account the result of the investigation and valuation, the  
92 board shall adopt for the retirement system such mortality,  
93 service, and other tables as shall be deemed necessary. On the  
94 basis of those tables that the board adopts, the actuary shall  
95 make biennial valuations of the assets and liabilities of the  
96 funds of the system.



97 (5) The board shall keep such data as necessary for the  
98 actuarial valuation of the contingent assets and liabilities of  
99 the system and for checking the experience of the system.

100 (6) The board shall determine from time to time the rate of  
101 regular interest for use in all calculations, with the rate of  
102 five percent (5%) per annum applicable unless changed by the  
103 board.

104 (7) The board shall make payments of retirement benefits  
105 under this act to members, and to the beneficiaries of those  
106 members, by means of direct deposit to an account with a financial  
107 institution that is a participant of the Automated Clearing House  
108 designated by the member or beneficiary, unless the member or  
109 beneficiary can demonstrate that payment by means of direct  
110 deposit will cause the member or beneficiary undue hardship.

111 (8) Subject to the limitations of this act, the board from  
112 time to time shall establish rules and regulations for the  
113 administration of the system and for the transaction of business.

114 (9) The board shall keep a record of all its proceedings  
115 under this act. All books, accounts and records shall be kept in  
116 the general office of the Public Employees' Retirement System and  
117 shall be public records except for individual member records. The  
118 Public Employees' Retirement System shall not disclose the name,  
119 address or contents of any individual member records without the  
120 prior written consent of the individual to whom the record  
121 pertains.

122 (10) The Executive Director of the Public Employees'  
123 Retirement System shall serve as the executive director of this  
124 system.

125 **SECTION 4.** (1) The membership of the system shall be  
126 composed as follows:

127 (a) All duly elected or appointed police officers and  
128 narcotics agents in the full-time employment of a municipality who  
129 are actually engaged in the enforcement of the laws of this state



130 and the municipality, except police officers and narcotic agents  
131 who are members of any retirement system created under Section  
132 21-29-101 et seq. or Section 21-29-201 et seq., but not auxiliary  
133 officers or officers who are engaged only in administrative or  
134 civil duties.

135 (b) All duly elected sheriffs and all duly appointed  
136 deputy sheriffs in the full-time employment of a county who are  
137 actually engaged in the enforcement of the laws of this state and  
138 the county, but not deputy sheriffs who are engaged only in  
139 administrative or civil duties.

140 (c) All duly elected constables.

141 (d) All duly appointed conservation officers of the  
142 Department of Wildlife, Fisheries and Parks who are actually  
143 engaged in the enforcement of the game and fish laws of this state  
144 (Section 49-7-1 et seq.).

145 (e) All duly appointed enforcement officers of the  
146 Department of Marine Resources who are actually engaged in the  
147 enforcement of the seafood laws of this state (Section 49-15-1 et  
148 seq.).

149 (f) All duly appointed agents and inspectors of the  
150 Alcoholic Beverage Control Division of the State Tax Commission  
151 who are actually engaged in the enforcement of the alcoholic  
152 beverage control laws of this state (Section 67-1-1 et seq.).

153 (g) All duly appointed or employed inspection station  
154 employees, field inspectors and railroad inspectors of the  
155 Mississippi Department of Transportation who are actually engaged  
156 in the enforcement of the laws specified in Section 27-5-71 or  
157 other laws of this state administered and enforced by the  
158 Department of Transportation.

159 (h) All duly appointed or employed state correctional  
160 facility guards and enforcement officers of the Department of  
161 Corrections whose official duties are to insure the custody,  
162 security and control of any offenders under their supervision.



163           (i) All duly appointed or employed enforcement officers  
164 and inspectors of the Public Service Commission who are actually  
165 engaged in the enforcement of the provisions of Section 77-7-1 et  
166 seq. or other laws of this state administered and enforced by the  
167 Public Service Commission.

168           (j) All full-time officers and employees of the state  
169 or any agency, department, institution or county thereof, not  
170 listed in paragraphs (a) through (i) of this subsection, who are  
171 authorized to carry firearms while in the performance of their  
172 official duties and who have met the minimum educational and  
173 training standards established by the Board on Law Enforcement  
174 Officer Standards and Training for permanent, full-time law  
175 enforcement officers and have received a certificate from that  
176 board.

177           (k) All duly appointed or employed fire fighters in the  
178 full-time employment of a municipality, county or other political  
179 subdivision of this state who are actually engaged in providing  
180 fire-fighting services in the political subdivision, but not  
181 volunteer fire fighters.

182           (l) All duly appointed or employed emergency medical  
183 technicians in the full-time employment of a municipality, county  
184 or other political subdivision of this state who are actually  
185 engaged in providing emergency medical services.

186           (2) Membership in the system shall not include any  
187 secretarial, clerical, stenographic or administrative employees.

188           (3) All law enforcement officers and emergency services  
189 personnel eligible for membership in the system as provided in  
190 this section who are serving in that capacity on July 1, 2003,  
191 shall become members of the system on that date, unless they file  
192 with the board before August 1, 2003, on a form prescribed by the  
193 board, a notice of election not to be covered in the membership of  
194 the system and a duly executed waiver of all present and



195 prospective benefits that otherwise would inure to them on account  
196 of their membership in the system.

197 (4) All law enforcement officers and emergency services  
198 personnel eligible for membership in the system as provided in  
199 this section who are elected or appointed after June 30, 2003,  
200 shall become members of the system as a condition of their office  
201 or employment.

202 (5) Membership in the system shall cease by a member  
203 withdrawing his accumulated contributions, or by a member  
204 withdrawing from active service with a retirement allowance, or by  
205 death of the member.

206 **SECTION 5.** (1) Creditable service on which a member's  
207 service or disability retirement benefit is based shall consist of  
208 prior service and membership service. Prior service means service  
209 performed before July 1, 2003, for which contributions were made  
210 to the Public Employees' Retirement System, and membership service  
211 means all service for which credit may be allowed under this act  
212 after June 30, 2003, and all lawfully credited unused leave as of  
213 the date of withdrawal from service, as certified by the employer.

214 (2) In computing the period of service of a member of the  
215 system, any member who served on active duty in the Armed Forces  
216 of the United States, or who served in maritime service during  
217 periods of hostility in World War II, shall be entitled to  
218 creditable service at no cost for his service on active duty in  
219 the Armed Forces or in such maritime service, provided he entered  
220 state service after his discharge from the Armed Forces or entered  
221 state service after he completed such maritime service. The  
222 maximum period for creditable service for all military service as  
223 defined in this subsection (2) shall not exceed four (4) years  
224 unless positive proof can be furnished by the person that he was  
225 retained in the Armed Forces during World War II or in maritime  
226 service during World War II by causes beyond his control and  
227 without opportunity of discharge. The member shall furnish proof



228 satisfactory to the board of certification of military service or  
229 maritime service records showing dates of entrance into service  
230 and the date of discharge. No creditable service shall be granted  
231 for any military service or maritime service to a member who  
232 qualifies for a retirement allowance in another public retirement  
233 system administered by the board based in whole or in part on that  
234 military or maritime service. In no case shall the member receive  
235 creditable service if the member received a dishonorable discharge  
236 from the Armed Forces of the United States.

237 (3) (a) Any member of the system whose membership service  
238 is interrupted as a result of qualified military service within  
239 the meaning of Section 414(u)(5) of the Internal Revenue Code, and  
240 who has received the maximum service credit available under  
241 subsection (2) of this section, shall receive creditable service  
242 for the period of qualified military service that does not qualify  
243 as creditable service under subsection (2) of this section upon  
244 reentering membership service in an amount not to exceed five (5)  
245 years if:

246 (i) The member pays the contributions he would  
247 have made to the system if he had remained in membership service  
248 for the period of qualified military service based upon his salary  
249 at the time his membership service was interrupted;

250 (ii) The member returns to membership service  
251 within ninety (90) days of the end of his qualified military  
252 service; and

253 (iii) The employer at the time the member's  
254 service was interrupted and to which employment the member returns  
255 pays the contributions it would have made into the retirement  
256 system for that period based on the member's salary at the time  
257 the service was interrupted.

258 (b) The payments required to be made in paragraph  
259 (a)(i) of this subsection may be made over a period beginning with  
260 the date of return to membership service and not exceeding three



261 (3) times the member's qualified military service; however, in no  
262 event shall that period exceed five (5) years.

263 (c) The member shall furnish proof satisfactory to the  
264 board of certification of military service showing dates of  
265 entrance into qualified service and the date of discharge, as well  
266 as proof that the member has returned to active employment within  
267 the time specified.

268 **SECTION 6.** (1) The board shall act as custodian of the  
269 system, and shall receive to the credit of the system all  
270 appropriations and other funds available as an employer's  
271 contribution to the system, from any source whatsoever.

272 (2) The employers shall deduct each month from the salary of  
273 each member seven and one-fourth percent (7-1/4%) of earned  
274 compensation, and shall pay the amount so deducted to the board to  
275 be credited to the system. Notwithstanding the employee  
276 contribution rates specified in this subsection, the board may  
277 vary the percentage of employee contribution biennially on the  
278 basis of the liabilities of the system for the various allowances  
279 and benefits as shown by actuarial valuation. From the funds  
280 credited to this account, the board shall pay retirements,  
281 disability benefits, survivors' benefits, expenses and shall  
282 refund contributions as provided in this act. The funds of the  
283 system shall be maintained as a separate fund, separate from all  
284 other funds held by the board and shall be used only for the  
285 payment of benefits provided for by this act or amendments to this  
286 act.

287 (3) On account of each member the employers shall pay  
288 monthly into the system from funds available an amount equal to a  
289 certain percentage of the compensation of each member to be known  
290 as the "normal contributions," and an additional amount equal to a  
291 percentage of his compensation to be known as the "accrued  
292 liability contribution." The percentage rate of those  
293 contributions shall be fixed biennially by the board on the basis



294 of the liabilities of the system for the various allowances and  
295 benefits as shown by the actuarial valuation.

296 (4) The board is authorized to deduct two percent (2%) of  
297 all employer contributions paid into the system to be transferred  
298 to the expense fund of the Public Employees' Retirement System to  
299 defray the cost of administering the system.

300 **SECTION 7.** Each employer shall withhold the member  
301 contributions required by Section 6 of this act from all  
302 compensation earned after June 30, 2003, and the contributions so  
303 withheld shall be treated as employer contributions in determining  
304 tax treatment under the United States Internal Revenue Code and  
305 Mississippi Income Tax Code. These contributions shall not be  
306 included as gross income of the member until such time as they are  
307 distributed or made available. The employer shall pay these  
308 member contributions from the same source of funds that is used in  
309 paying earnings to the member. The employer may withhold member  
310 contributions by a reduction in the cash salary of the member, or  
311 by an offset against a future salary increase, or by a combination  
312 of a reduction in salary and offset against a future salary  
313 increase. The member contributions so withheld shall be treated  
314 for all purposes in the same manner and to the same extent as  
315 member contributions.

316 **SECTION 8.** (1) Upon application of a member or his  
317 employer, but in no event before termination of state service, any  
318 member who has not attained the age of fifty-five (55) years may  
319 be retired by the board, not less than thirty (30) and not more  
320 than ninety (90) days next following the date of filing the  
321 application, on a disability retirement allowance, if the medical  
322 board of the Public Employees' Retirement System, after an  
323 evaluation of medical evidence, which may include a physical  
324 examination by the medical board, certifies that he is mentally or  
325 physically incapacitated for the performance of duty, that the  
326 incapacity is likely to be permanent, and that the sickness or



327 injury was caused or sustained as a direct result of duty as a law  
328 enforcement officer or emergency services personnel after June 30,  
329 2003.

330       Upon the application of a member or his employer, any member  
331 who is not yet eligible for service retirement benefits and who  
332 has had at least five (5) years of creditable service may be  
333 retired by the board, not less than thirty (30) and not more than  
334 ninety (90) days next following the date of filing the  
335 application, on a disability retirement allowance, if the medical  
336 board, after an evaluation of medical evidence, which may include  
337 a physical examination by the medical board, certifies that he is  
338 mentally or physically incapacitated for the further performance  
339 of duty, that the incapacity is likely to be permanent, and that  
340 he should be retired. This disability need not be service  
341 connected.

342       (2) Upon retirement for disability, a member shall receive a  
343 disability benefit equal to fifty percent (50%) of his average  
344 compensation for the two (2) years immediately preceding his  
345 retirement, but not less than any retirement benefits for which he  
346 may be eligible at the date he is granted disability.

347       (3) Once each year during the first five (5) years following  
348 retirement of a member on a disability retirement allowance, and  
349 once in every period of three (3) years thereafter, the board may,  
350 and upon his application shall, require any disability retiree who  
351 has not yet attained the age of fifty-five (55) years to undergo a  
352 medical examination. The examination shall be made at the place  
353 of residence of the retiree or other place mutually agreed upon by  
354 the medical board. If any disability retiree who has not yet  
355 attained the age of fifty-five (55) years refuses to submit to any  
356 medical examination provided for in this subsection, his allowance  
357 may be discontinued until his withdrawal of that refusal, and if  
358 his refusal continues for one (1) year, all his rights in that



359 part of the disability benefit provided by employer contributions  
360 shall be revoked by the board.

361 (4) If the medical board reports and certifies to the board  
362 that the disability retiree is engaged in, or is able to engage  
363 in, a gainful occupation paying more than the difference between  
364 his disability benefit and his average compensation, and if the  
365 board concurs in the report, the disability benefit shall be  
366 reduced to an amount that, together with the amount earnable by  
367 him, equals the amount of his average compensation. If his  
368 earning capacity is later changed, the amount of the benefit may  
369 be further modified. However, the revised benefit shall not  
370 exceed the amount originally granted or an amount that, when added  
371 to the amount earnable by the retiree, together with the member's  
372 annuity, equals the amount of his average compensation.

373 (5) If a disability retiree under the age of fifty-five (55)  
374 years is restored to active service at a compensation not less  
375 than his average compensation, his disability benefit shall cease,  
376 he shall again become a member of the retirement system, and he  
377 shall contribute thereafter at the same rate he paid before  
378 disability. Any such prior service certificate on the basis of  
379 which his service was computed at the time of retirement shall be  
380 restored to full force and effect. In addition, upon his  
381 subsequent retirement he shall be credited with all creditable  
382 service as a member, including the period for which he was paid  
383 disability benefits.

384 **SECTION 9.** (1) Any member upon withdrawal from service upon  
385 or after attainment of the age of fifty-five (55) years who has  
386 completed at least four (4) years of creditable service, or any  
387 member upon withdrawal from service regardless of age who has  
388 completed at least twenty (20) years of creditable service, shall  
389 be entitled to receive a retirement allowance that shall be  
390 payable the first of the month following receipt of the member's



391 application in the office of the executive director of the system,  
392 but in no event before withdrawal from service.

393 (2) Any member whose withdrawal from service occurs before  
394 attaining the age of fifty-five (55) years who has completed four  
395 (4) or more years of creditable service and has not received a  
396 refund of the member's accumulated contributions shall be entitled  
397 to receive a retirement allowance of the amount earned and accrued  
398 at the date of withdrawal from service, beginning upon his  
399 attaining the age of fifty-five (55) years.

400 (3) The annual amount of the retirement allowance shall  
401 consist of:

402 (a) A member's annuity, which shall be the actuarial  
403 equivalent of the accumulated contributions of the member at the  
404 time of retirement, computed according to the actuarial table in  
405 use by the system.

406 (b) An employer's annuity, which, together with the  
407 member's annuity provided above, shall be equal to two and  
408 one-half percent (2-1/2%) of the average compensation for each  
409 year of membership service.

410 (c) A prior service annuity equal to two and one-half  
411 percent (2-1/2%) of the average compensation for each year of  
412 prior service for which the member is allowed credit.

413 (4) Upon retiring for service, a member shall be eligible to  
414 obtain retirement benefits, as computed above, for life, except  
415 that the aggregate amount of the employer's annuity and prior  
416 service annuity shall not exceed more than one hundred percent  
417 (100%) of the average compensation regardless of the years of  
418 service.

419 (5) Any member of the system who attains the age of sixty  
420 (60) years shall be immediately retired.

421 **SECTION 10.** (1) Any member who is receiving a retirement  
422 allowance for service or disability retirement, or any beneficiary  
423 thereof, who has received a monthly benefit for at least one (1)



424 full fiscal year, shall be eligible to receive an additional  
425 benefit, on December 1 or July 1 of the year as provided in  
426 subsection (4) or (5) of this section, equal to the sum of:

427 (a) An amount equal to three percent (3%) of the annual  
428 retirement allowance multiplied by the number of full fiscal years  
429 in retirement before the fiscal year in which the member reaches  
430 age fifty-five (55), plus

431 (b) An additional amount equal to three percent (3%)  
432 compounded by the number of full fiscal years in retirement  
433 beginning with the fiscal year in which the member reaches age  
434 fifty-five (55), multiplied by the amount of the annual retirement  
435 allowance.

436 (2) The calculation of the beneficiary's additional benefit  
437 provided in this section shall be based on the member's age and  
438 full fiscal years in retirement as if the member had lived.

439 (3) If a retiree who is receiving a retirement allowance  
440 that will terminate upon the retiree's death is receiving the  
441 additional benefit in one (1) payment and dies on or after July 1  
442 but before December 1, the beneficiary designated on the  
443 retirement application, if any, shall receive in a single payment  
444 a fractional part of the additional benefit based on the number of  
445 months in which a retirement allowance was received during the  
446 fiscal year. If there is no surviving beneficiary, payment shall  
447 be made in accordance with Section 15(1) of this act. Any similar  
448 remaining payments of the additional benefit payable under this  
449 section to a deceased beneficiary who was receiving a monthly  
450 benefit shall be payable in accordance with the provisions of  
451 Section 15(2) of this act. If the additional benefit is being  
452 received in one (1) payment each year, the additional benefit  
453 shall be prorated based on the number of months in which a  
454 retirement allowance was received during the fiscal year when (i)  
455 the monthly benefit payable to a beneficiary terminates due to the  
456 expiration of an option, remarriage or cessation of dependent



457 status or due to the retiree's return to covered employment, and  
458 (ii) the monthly benefit terminates on or after July 1 and before  
459 December 1.

460 (4) The additional benefit provided in this section shall be  
461 paid in one (1) payment in December of each year to those persons  
462 who are receiving a retirement allowance on December 1 of that  
463 year, unless an election is made under subsection (5) of this  
464 section. The board, in its discretion, may allow a retired member  
465 or a beneficiary thereof who is receiving the additional benefit  
466 in one (1) payment each year to have the additional benefit paid  
467 in monthly installments if the retired member or beneficiary  
468 submits satisfactory documentation that the continued receipt of  
469 the additional benefit in one (1) payment each year will cause a  
470 financial hardship to the retired member or beneficiary.

471 (5) Retired members or beneficiaries thereof who are  
472 receiving a retirement allowance may elect by an irrevocable  
473 agreement in writing filed in the Office of the Public Employees'  
474 Retirement System no less than thirty (30) days before July 1 of  
475 any year, to begin receiving the additional benefit provided in  
476 this section in twelve (12) equal monthly installments beginning  
477 on July 1 of the year. This irrevocable agreement shall be  
478 binding on the member and subsequent beneficiaries. Payment of  
479 those monthly installments shall not extend beyond the month in  
480 which a retirement allowance is due and payable. Any retired  
481 member or beneficiary thereof who previously elected to receive  
482 the additional annual payment in monthly installments may elect,  
483 upon application on a form prescribed by the board, to have that  
484 payment made in one (1) payment in December of each year. This  
485 written election must be filed in the Office of the Public  
486 Employees' Retirement System before June 1, 2004, and shall be  
487 effective for the fiscal year beginning July 1, 2004. The board,  
488 in its discretion, may allow a retired member or a beneficiary  
489 thereof who is receiving the additional benefit in monthly



490 installments to have the additional benefit paid in one (1)  
491 payment in December of each year if the retired member or  
492 beneficiary submits satisfactory documentation that the continued  
493 receipt of the additional benefit in monthly installments will  
494 cause financial hardship to the retired member or beneficiary.

495 (6) The additional benefit or benefits provided in this  
496 section are for the fiscal year in which they are paid.

497 (7) The amount of the additional benefit provided in  
498 subsection (1)(b) of this section is calculated using the  
499 following formula:

500  $[(1.03)^n - 1] \times [\text{annual retirement allowance}],$

501 where n is the number of full fiscal years in retirement beginning  
502 with the fiscal year in which the member reaches age fifty-five  
503 (55).

504 **SECTION 11.** (1) Upon the death of any member who has  
505 retired for service or disability and who has not elected any  
506 other option under Section 12 of this act, the member's spouse  
507 shall receive one-half (1/2) the benefit that the member was  
508 receiving and each child not having attained the age of nineteen  
509 (19) years shall receive one-fourth (1/4) of the member's benefit,  
510 but not more than one-half (1/2) of the benefits shall be paid for  
511 the support and maintenance of two (2) or more children. Upon  
512 each child's attaining the age of nineteen (19) years, the child  
513 shall no longer be eligible for the benefit, and when all of the  
514 children have attained the age of nineteen (19) years, only the  
515 spouse shall be eligible for one-half (1/2) of the amount of the  
516 member's benefit. The spouse shall continue to be eligible for  
517 the benefit in the amount of fifty percent (50%) of the member's  
518 retirement benefit as long as the spouse may live or until  
519 remarriage. Upon remarriage of the spouse at any time, the  
520 spouse's eligibility for the fifty percent (50%) benefits shall  
521 end, but the spouse will be eligible to continue to receive



522 benefits for their children until the last child attains the age  
523 of nineteen (19) years.

524 (2) Upon the death of any member who has served the minimum  
525 period required for eligibility for retirement, the member's  
526 spouse and family shall receive all the benefits payable to the  
527 member's beneficiaries as if the member had retired at the time of  
528 death. Those benefits shall cease as to the spouse upon  
529 remarriage but shall continue to be payable to each child until he  
530 reaches the age of nineteen (19) years. The benefits are payable  
531 on a monthly basis.

532 (3) The spouse and/or the dependent children of an active  
533 member who is killed in the line of performance of duty or dies as  
534 a direct result of an accident occurring in the line of  
535 performance of duty shall qualify, on approval of the board, for a  
536 retirement allowance on the first of the month following the date  
537 of the member's death, but not before receipt of application by  
538 the board. The spouse shall receive a retirement allowance equal  
539 to one-half (1/2) of the average compensation of the deceased  
540 member. In addition to the retirement allowance for the spouse,  
541 or if there is no surviving spouse, a retirement allowance shall  
542 be paid in the amount of one-fourth (1/4) of the average  
543 compensation for the support and maintenance of one (1) child or  
544 in the amount of one-half (1/2) of the average compensation for  
545 the support and maintenance of two (2) or more children. Those  
546 benefits shall cease to be paid for the support and maintenance of  
547 each child upon the child attaining the age of nineteen (19)  
548 years; however, the spouse shall continue to be eligible for the  
549 retirement allowance provided for the spouse. Benefits may be  
550 paid to a surviving parent or lawful custodian of the children for  
551 the use and benefit of the children without the necessity of  
552 appointment as guardian. That retirement allowance shall cease to  
553 the spouse upon remarriage but continue to be payable for each  
554 dependent child until the age of nineteen (19) years.



555 (4) All benefits accruing to any child under the provisions  
556 of this act shall be paid to the parent custodian of the children  
557 or the legal guardian.

558 (5) Children receiving the benefits provided in this section  
559 who are permanently or totally disabled shall continue to receive  
560 the benefits for as long as the medical board certifies that the  
561 disability continues. The age limitation for benefits payable to  
562 a child under any provision of this section shall be extended  
563 beyond age nineteen (19), but in no event beyond the attainment of  
564 age twenty-three (23), as long as the child is a student regularly  
565 pursuing a full-time course of resident study or training in an  
566 accredited high school, trade school, technical or vocational  
567 institute, junior or community college, college, university or  
568 comparable recognized educational institution duly licensed by a  
569 state. A student child whose birthday falls during the school  
570 year (September 1 through June 30) is considered not to reach age  
571 twenty-three (23) until the July 1 following the actual  
572 twenty-third birthday. A full-time course of resident study or  
573 training means a day or evening noncorrespondence course that  
574 includes school attendance at the rate of a least thirty-six (36)  
575 weeks, per academic year or other applicable period with a subject  
576 load sufficient, if successfully completed, to attain the  
577 educational or training objective within the period generally  
578 accepted as minimum for completion, by a full-time day student, of  
579 the academic or training program concerned.

580 (6) If all the annuities provided for in this section  
581 payable on the account of the death of a member terminate before  
582 there has been paid an aggregate amount equal to the member's  
583 accumulated contributions standing to the member's credit in the  
584 annuity savings account at the time of the member's death, the  
585 difference between the accumulated contributions and the aggregate  
586 amount of annuity payments shall be paid to such person as the  
587 member has nominated by written designation duly executed and



588 filed with the system. If there is no designated beneficiary  
589 surviving at termination of benefits, the difference shall be  
590 payable according to Section 15(1) of this act.

591 (7) All benefits paid to a spouse or child due to the death  
592 of a member before or after retirement shall be paid in accordance  
593 with the statutory provisions existing on the date of death.

594 **SECTION 12.** (1) Upon application for superannuation or  
595 disability retirement, any member may elect to receive his benefit  
596 under the provisions of Section 8 or 9 of this act, or he may  
597 elect, upon retirement or upon becoming eligible for retirement,  
598 to receive the actuarial equivalent, subject to the provisions of  
599 subsection (4) of this section, of his retirement allowance in a  
600 reduced retirement allowance payable throughout life with the  
601 provision that:

602 **Option 1.** If he dies before he has received in annuity  
603 payment the value of the member's annuity savings account as it  
604 was at the time of his retirement, the balance shall be paid to  
605 his legal representative or to such person as he has nominated by  
606 written designation duly acknowledged and filed with the board; or

607 **Option 2.** Upon his death, his reduced retirement allowance  
608 shall be continued throughout the life of, and paid to, such  
609 person as he has nominated by written designation duly  
610 acknowledged and filed with the board at the time of his  
611 retirement; or

612 **Option 3.** Upon his death, one half (1/2) of his reduced  
613 retirement allowance shall be continued throughout the life of,  
614 and paid to, such person as he has nominated by written  
615 designation duly acknowledged and filed with the board at the time  
616 of his retirement, and the other one half (1/2) of his reduced  
617 retirement allowance to some other designated beneficiary; or

618 **Option 4-A.** Upon his death, one half (1/2) of his reduced  
619 retirement allowance, or such other specified amount, shall be  
620 continued throughout the life of, and paid to, such person as he



621 has nominated by written designation duly acknowledged and filed  
622 with the board at the time of his retirement; or

623 **Option 4-B.** A reduced retirement allowance shall be  
624 continued throughout the life of the retirant, but with the  
625 further guarantee of payments to the named beneficiary,  
626 beneficiaries or to the estate for a specified number of years  
627 certain. If the retired member or the last designated beneficiary  
628 receiving annuity payments dies before receiving all guaranteed  
629 payments due, the actuarial equivalent of the remaining payments  
630 shall be paid according to Section 15(1) of this act; or

631 **Option 6.** Any member who is eligible to retire with an  
632 unreduced benefit may select the maximum retirement benefit or an  
633 optional benefit as provided in this subsection together with a  
634 partial lump sum distribution. The amount of the lump sum  
635 distribution under this option shall be equal to the maximum  
636 monthly benefit multiplied by twelve (12), twenty-four (24) or  
637 thirty-six (36) as selected by the member. The maximum retirement  
638 benefit shall be actuarially reduced to reflect the amount of the  
639 lump sum distribution selected and further reduced for any other  
640 optional benefit selected. The annuity and lump sum distribution  
641 shall be computed to result in no actuarial loss to the system.  
642 The lump sum distribution shall be made as a single payment  
643 payable at the time the first monthly annuity payment is paid to  
644 the retiree. The amount of the lump sum distribution shall be  
645 deducted from the member's annuity savings account in computing  
646 what contributions remain at the death of the retiree and/or a  
647 beneficiary. The lump sum distribution option may be elected only  
648 once by a member upon initial retirement, and may not be elected  
649 by a retiree, by members applying for a disability retirement  
650 annuity or by survivors.

651 (2) Any member in service who has qualified for retirement  
652 benefits may select any optional method of settlement of  
653 retirement benefits by notifying the executive director of the



654 system in writing, on a form prescribed by the board, of the  
655 option he has selected and by naming the beneficiary of the option  
656 and furnishing necessary proof of age. The option, once selected,  
657 may be changed at any time before actual retirement or death, but  
658 upon the death or retirement of the member, the optional  
659 settlement shall be placed in effect upon proper notification to  
660 the executive director.

661 (3) No change in the option selected shall be permitted  
662 after the member's death or after the member has received his  
663 first retirement check, except as provided in subsections (4) and  
664 (5) of this section and in Section 18 of this act. If a member  
665 retired on disability is returned to active service, the option  
666 previously selected shall be void, and upon subsequent retirement  
667 a new option may be selected by the member.

668 (4) Any retired member who is receiving a reduced retirement  
669 allowance under Option 2 or Option 4-A whose designated  
670 beneficiary predeceases him, or whose marriage to a spouse who is  
671 his designated beneficiary is terminated by divorce or other  
672 dissolution, may elect to cancel his reduced retirement allowance  
673 and receive the maximum retirement allowance for life in an amount  
674 equal to the amount that would have been payable if the member had  
675 not elected Option 2 or Option 4-A. The election must be made in  
676 writing to the office of the executive director of the system on a  
677 form prescribed by the board. Any such election shall be  
678 effective the first of the month following the date the election  
679 is received by the system.

680 (5) Any retired member who is receiving the maximum  
681 retirement allowance for life, or a retirement allowance under  
682 Option 1, and who marries after his retirement may elect to cancel  
683 his maximum retirement allowance or Option 1 retirement allowance  
684 and receive a reduced retirement allowance under Option 2 or  
685 Option 4-A to provide continuing lifetime benefits to his spouse.  
686 The election must be made in writing to the office of the



687 executive director of the system on a form prescribed by the board  
688 not earlier than the date of the marriage. Any such election  
689 shall be effective the first of the month following the date the  
690 election is received by the system. However, if a retiree marries  
691 or remarries after retirement and elects either Option 2 or Option  
692 4-A as provided in subsection (3) or (5) of this section, the  
693 actuarial equivalent factor used to compute the reduced retirement  
694 allowance shall be the factor for the age of the retiree and his  
695 or her beneficiary at the time that the election for recalculation  
696 of benefits is made.

697 (6) If a retiree and his eligible beneficiary, if any, both  
698 die before they have received in annuity payments a total amount  
699 equal to the accumulated contributions standing to the retirant's  
700 credit in the annuity savings account at the time of his  
701 retirement, the difference between the accumulated contributions  
702 and the total amount of annuities received by them shall be paid  
703 to such persons as the retirant has nominated by written  
704 designation duly executed and filed in the office of the executive  
705 director. If no designated person survives the retirant and his  
706 beneficiary, the difference, if any, shall be paid according to  
707 Section 15(1) of this act.

708 **SECTION 13.** (1) All persons who are covered under the terms  
709 of this act on July 1, 2003, and who become members of the  
710 retirement system established by this act shall cease to be  
711 members of the Public Employees' Retirement System under the  
712 provisions of Section 25-11-101 et seq. upon July 1, 2003, and  
713 shall become members of this retirement system with full credit  
714 for all prior service performed before July 1, 2003, for which  
715 contributions were made to the Public Employees' Retirement  
716 System.

717 (2) For each law enforcement officer or emergency services  
718 personnel who has been a member of the Public Employees'  
719 Retirement System under Section 25-11-101 et seq. and has made



720 contributions thereto, all employee's contributions and interest  
721 to the credit of that person shall be transferred by the Public  
722 Employees' Retirement System to the credit of the person in the  
723 retirement system established by this act, and shall be considered  
724 an asset to the credit of that person in this retirement system.

725 **SECTION 14.** If a member of the retirement system ceases to  
726 work as a law enforcement officer or emergency services personnel,  
727 for any reason other than occupational disease contracted or for  
728 any accident sustained by the member by reason of his service or  
729 discharge of his duties as a law enforcement officer or emergency  
730 services personnel, and if the member is not eligible for  
731 retirement either for service or disability, he shall be refunded  
732 the amount of his total contributions under the provisions of this  
733 act, including any credit transferred to his account in this  
734 system from any other system, at his request, and if he dies  
735 before retirement, those funds shall be refunded to any  
736 beneficiary that he has named. If there is no surviving  
737 designated beneficiary, the contributions to the credit of the  
738 deceased member shall be refunded according to Section 15(1) of  
739 this act.

740 Under the Unemployment Compensation Amendments of 1992  
741 (Public Law 102-218(UCA)), a member or the spouse of a member who  
742 is an eligible beneficiary eligible for a refund under this  
743 section may elect on a form prescribed by the board under rules  
744 and regulations established by the board, to have an eligible roll  
745 over distribution of accumulated contributions payable under this  
746 section paid directly to an eligible retirement plan, as defined  
747 under applicable federal law, or an individual retirement account.  
748 If the member or the spouse of a member who is an eligible  
749 beneficiary makes that election and specifies the eligible  
750 retirement plan or individual retirement account to which the  
751 distribution is to be paid, the distribution will be made in the  
752 form of a direct trustee to trustee transfer to the specified



753 eligible retirement plan. Flexible roll overs under this  
754 paragraph shall not be considered assignments under Section 19 of  
755 this act.

756 If any member who receives a refund reenters service as a law  
757 enforcement officer or emergency services personnel and again  
758 becomes a member of the system, he may repay all amounts  
759 previously received by him as a refund, together with regular  
760 interest covering the period from the date of refund to the date  
761 of repayment; however, the amounts that are repaid by the member  
762 and the creditable service related thereto shall not be used in  
763 any benefit calculation or determination until the member has  
764 remained a contributor to the system for a period of at least four  
765 (4) years after the member's reentry into service as a law  
766 enforcement officer or emergency services personnel. Repayment  
767 for that time shall be made in increments of not less than  
768 one-quarter (1/4) year of creditable service beginning with the  
769 most recent service for which refund has been made. Upon the  
770 repayment of all or part of that refund and interest, the member  
771 shall again receive credit for the period of creditable service  
772 for which full repayment has been made to the system.

773 **SECTION 15.** (1) Except as otherwise provided in subsection  
774 (2) of this section, where benefits are payable to a designated  
775 beneficiary or beneficiaries under this article and the designated  
776 beneficiary or beneficiaries as provided by the member on the most  
777 recent form filed with the system are deceased or otherwise  
778 disqualified at the time such benefits become payable, the  
779 following persons, in descending order of precedence, shall be  
780 eligible to receive such benefits:

781 (a) The surviving spouse of the member or retiree;

782 (b) The children of the member or retiree or their  
783 descendants, per stirpes;

784 (c) The brothers and sisters of the member or retiree  
785 or their descendants, per stirpes;



786 (d) The parents of the member or retiree;  
787 (e) The executor or administrator on behalf of the  
788 member or retiree's estate;  
789 (f) The persons entitled by law to distribution of the  
790 member or retiree's estate.

791 (2) Any monthly benefits payable to a beneficiary who dies  
792 before cashing his or her final check(s) and/or any additional  
793 benefits payable under Section 10 of this act still payable at the  
794 death of a beneficiary receiving monthly benefits shall be paid as  
795 follows:

796 (a) The surviving spouse of the beneficiary;

797 (b) The children of the beneficiary or their  
798 descendants, per stirpes;

799 (c) The brothers and sisters of the beneficiary or  
800 their descendants, per stirpes;

801 (d) The parents of the beneficiary;

802 (e) The executor or administrator on behalf of the  
803 beneficiary's estate;

804 (f) The persons entitled by law to distribution of the  
805 beneficiary's estate.

806 (3) If no claim is made by any individual listed in  
807 subsection (2) of this section, a distribution may be made under  
808 the provisions of subsection (1) of this section.

809 (4) Payment under the provisions of this section shall bar  
810 recovery by any other person of the benefits distributed. Payment  
811 of benefits made to one or more members of a class of individuals  
812 are made on behalf of all members of the class. Any members of  
813 the class coming forward after payment is made must look to those  
814 who received the payment.

815 **SECTION 16.** Subject to the rules adopted by the board, the  
816 system shall accept an eligible roll over distribution or a direct  
817 transfer of funds from another eligible retirement plan, as  
818 defined under applicable federal law, or an individual retirement



819 account, in payment of all or a portion of the cost to purchase  
820 optional service credit or to reinstate previously withdrawn  
821 service credit as permitted by the system. The system may only  
822 accept roll over payments in an amount equal to or less than the  
823 balance due for purchase or reinstatement of service credit. The  
824 rules adopted by the board shall condition the acceptance of a  
825 roll over or transfer from another eligible retirement plan or an  
826 individual retirement account on the receipt of information  
827 necessary to enable the system to determine the eligibility of any  
828 transferred funds for tax-free roll over treatment or other  
829 treatment under federal income tax law.

830       **SECTION 17.** Regular interest shall be credited annually to  
831 the mean amount of the employee reserve account for the preceding  
832 year. This credit shall be made annually from interest and other  
833 earnings on the invested assets of the system. Any additional  
834 amount required to meet the regular interest on the funds of the  
835 system shall be charged to the employer's accumulation account,  
836 and any excess of earnings over the regular interest required  
837 shall be credited to the employer's accumulation account. Regular  
838 interest shall mean such percentage rate of interest compounded  
839 annually as determined by the board on the basis of the interest  
840 earnings of the system for the preceding year. Once that interest  
841 is credited it shall be added to the sum of all amounts deducted  
842 from the compensation of a member and shall be included in  
843 determining his total contributions.

844       **SECTION 18.** No person who is being paid a retirement  
845 allowance under this act shall serve as or be paid for any service  
846 as a law enforcement officer or emergency services personnel. Any  
847 member who has been retired under this act and who is later  
848 elected, appointed or employed as a law enforcement officer or  
849 emergency services personnel shall cease to receive benefits under  
850 this act and shall become a contributing member of the retirement  
851 system again. Upon retiring again, if the member's reemployment



852 exceeds six (6) months, he shall have his benefit recomputed,  
853 including service after becoming a member again. However, the  
854 total retirement allowance paid to the retired member in his  
855 previous retirement shall be deducted from his retirement reserve  
856 and taken into consideration in recalculating the retirement  
857 allowance under a new option selected.

858         SECTION 19. The right of a person to an annuity, a  
859 retirement allowance or benefit, or to the return of  
860 contributions, or to any optional benefits or any other right  
861 accrued or accruing to any person under the provisions of this  
862 act, the system and the moneys in the system created by this act,  
863 are exempt from any state, county or municipal ad valorem taxes,  
864 income taxes, premium taxes, privilege taxes, property taxes,  
865 sales and use taxes or other taxes not so named, notwithstanding  
866 any other provision of law to the contrary, and exempt from levy  
867 and sale, garnishment, attachment, or any other process  
868 whatsoever, and shall be unassignable except as specifically  
869 provided otherwise in this act.

870         SECTION 20. (1) The maintenance of actuarial reserves for  
871 the various allowances and benefits under this act, and the  
872 payment of all annuities, retirement allowances, refunds and other  
873 benefits granted under this act are made obligation of the system.  
874 All income, interest and dividends derived from deposits and  
875 investments authorized by this act shall be used for the payment  
876 of the obligations of the system.

877         (2) If the system is terminated, all members of the system  
878 as of the date of termination of the system shall be deemed to  
879 have a vested right to benefits to the extent and in the same  
880 manner that rights would be vested under the laws existing as of  
881 the date of termination of the system. However, any member who  
882 has not fulfilled the requirements for length of service because  
883 of a termination of the system shall be entitled to compensation  
884 as of the date that the member would otherwise be eligible. That



885 compensation shall be computed on the basis of the time he was  
886 actually a member of the system and the compensation he actually  
887 earned during the time he was a member, in the manner provided by  
888 this act.

889 If there is a deficit in the availability of funds for  
890 payment due under the provisions of the system, an appropriation  
891 shall be made that is sufficient for the payment thereof, as an  
892 obligation of the State of Mississippi.

893 (3) Notwithstanding any provisions of this section or this  
894 act to the contrary, the maximum annual retirement allowance  
895 attributable to the employer contributions payable by the system  
896 to a member shall be subject to the limitations set forth in  
897 Section 415 of the Internal Revenue Code and any regulations  
898 issued thereunder as applicable to governmental plans as that term  
899 is defined under Section 414(d) of the Internal Revenue Code.

900 (4) Notwithstanding any other provision of this plan, all  
901 distributions from this plan shall conform to the regulations  
902 issued under Section 401(a)(9) of the Internal Revenue Code,  
903 applicable to governmental plans, as defined in Section 414(d) of  
904 the Internal Revenue Code, including the incidental death benefit  
905 provisions of Section 401(a)(9)(G) of the Internal Revenue Code.  
906 Further, those regulations shall override any plan provision that  
907 is inconsistent with Section 401(a)(9) of the Internal Revenue  
908 Code.

909 (5) The actuarial assumptions used to convert a retirement  
910 allowance from the normal form of payment to an optional form of  
911 payment shall be an appendix to this act and subject to approval  
912 by the board based upon certification by the actuary.

913 (6) Notwithstanding any other provision of this plan, the  
914 maximum compensation that can be considered for all plan purposes  
915 shall not be greater than that allowed under Section 401(a)(17) of  
916 the Internal Revenue Code.



917           **SECTION 21.** Section 25-13-11, Mississippi Code of 1972, is  
918 amended as follows:

919           25-13-11. (1) Any member upon withdrawal from service upon  
920 or after attainment of the age of fifty-five (55) years who has  
921 completed at least five (5) years of creditable service, \* \* \* or  
922 any member upon withdrawal from service regardless of age who has  
923 completed at least twenty (20) years of creditable service, shall  
924 be entitled to receive a retirement allowance that shall be  
925 payable the first of the month following receipt of the member's  
926 application in the Office of the Executive Director of the Public  
927 Employees' Retirement System, but in no event before withdrawal  
928 from service.

929           (2) Any member whose withdrawal from service occurs before  
930 attaining the age of fifty-five (55) years who has completed more  
931 than five (5) years of creditable service and has not \* \* \*  
932 received a refund of the member's accumulated contributions shall  
933 be entitled to receive a retirement allowance of the amount earned  
934 and accrued at the date of withdrawal from service beginning upon  
935 his attaining the age of fifty-five (55) years \* \* \*.

936           (3) The annual amount of the retirement allowance shall  
937 consist of:

938           (a) A member's annuity, which shall be the actuarial  
939 equivalent of the accumulated contributions of the member at the  
940 time of retirement, computed according to the actuarial table in  
941 use by the system.

942           (b) An employer's annuity, which, together with the  
943 member's annuity provided above, shall be equal to two and  
944 one-half percent (2-1/2%) of the average compensation, based on  
945 the four (4) highest consecutive years, for each year of  
946 membership service.

947           (c) A prior service annuity equal to two and one-half  
948 percent (2-1/2%) of the average compensation, based on the four



949 (4) highest consecutive years, for each year of prior service for  
950 which the member is allowed credit.

951 \* \* \*

952 (4) Upon retiring from service, a member shall be eligible  
953 to obtain retirement benefits, as computed above, for life, except  
954 that the aggregate amount of the employer's annuity and prior  
955 service annuity \* \* \* shall not exceed more than one hundred  
956 percent (100%) of the average compensation regardless of the years  
957 of service.

958 (5) Any member in the service who has attained the age of  
959 sixty (60) years shall be immediately retired \* \* \*. However, any  
960 member who has attained age sixty (60) may ask the Commissioner of  
961 Public Safety to allow him to continue in service with the  
962 Mississippi Highway Safety Patrol beyond age sixty (60). If the  
963 commissioner determines that the member's continuance in service  
964 would be advantageous to the Highway Safety Patrol because of his  
965 expert knowledge, experience or qualifications, the member shall  
966 be allowed to continue in service beyond age sixty (60) for a  
967 period of one (1) year. After the initial one-year continuance,  
968 the commissioner may authorize the member to continue in service  
969 for additional periods of one (1) year until the member attains  
970 age sixty-five (65), at which time retirement shall be mandatory.

971 (6) Notwithstanding any provision of this chapter pertaining  
972 to the Mississippi Highway Safety Patrol Retirement System, no  
973 payments may be made for a retirement allowance on a monthly basis  
974 for a period of time in excess of that allowed by any applicable  
975 federal law.

976 (7) In no case shall any retired member who has completed at  
977 least fifteen (15) years of creditable service receive less than  
978 Five Hundred Dollars (\$500.00) per month; in no case shall any  
979 retired member who has completed ten (10) or more years of  
980 creditable service, but less than fifteen (15) years of creditable  
981 service, receive less than Three Hundred Dollars (\$300.00) per



982 month; and in no case shall any retired member who has completed  
983 less than ten (10) years of creditable service receive less than  
984 Two Hundred Fifty Dollars (\$250.00) per month. In no case shall a  
985 beneficiary who is receiving a retirement allowance receive less  
986 than Two Hundred Fifty Dollars (\$250.00) per month or Three  
987 Thousand Dollars (\$3,000.00) per year.

988       (8) Any retired member who is receiving a retirement  
989 allowance on July 1, 1999, shall receive an ad hoc increase in the  
990 annual retirement allowance equal to Three Dollars and Fifty Cents  
991 (\$3.50) per month for each full fiscal year through June 30, 1999,  
992 that the member has actually drawn retirement payments from the  
993 date of retirement, or the date of last retirement if there is  
994 more than one (1) retirement date, plus an amount equal to One  
995 Dollar (\$1.00) per month for each full year of creditable service  
996 and proportionately for each quarter year of creditable service,  
997 as documented by the system and on which benefits are being paid.  
998 If there are multiple beneficiaries receiving a retirement  
999 allowance from a deceased member's account, the ad hoc increase  
1000 shall be divided proportionately.

1001       **SECTION 22.** This act shall take effect and be in force from  
1002 and after July 1, 2003.

