

By: Representative Brown

To: Appropriations

## HOUSE BILL NO. 1179

1 AN ACT TO AMEND SECTIONS 21-29-307, 25-11-129, 25-11-319 AND  
2 25-13-31, MISSISSIPPI CODE OF 1972, TO AUTHORIZE DEDUCTIONS FROM  
3 RETIREMENT ALLOWANCES RECEIVED BY THE MEMBERS OF THE PUBLIC  
4 EMPLOYEES' RETIREMENT SYSTEM FOR THE PAYMENT OF EMPLOYER OR SYSTEM  
5 SPONSORED GROUP LIFE OR HEALTH INSURANCE, OR FOR THE PAYMENT OF  
6 DUES AND OTHER MEMBERSHIP FEES FOR CERTAIN STATEWIDE RETIREMENT  
7 ASSOCIATIONS; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Section 21-29-307, Mississippi Code of 1972, is  
10 amended as follows:

11 21-29-307. (1) The right of a person to an annuity, a  
12 retirement allowance, or benefit, or to the return of  
13 contributions, or to any optional benefit or any other right  
14 accrued or accruing to any person under the provisions of Articles  
15 1, 3 or 5 of this chapter; the system; and the monies in the  
16 system created by those articles, are \* \* \* exempt from any state,  
17 county or municipal ad valorem taxes, income taxes, premium taxes,  
18 privilege taxes, property taxes, sales and use taxes, or other  
19 taxes not so named, notwithstanding any other provision of law to  
20 the contrary, and exempt from levy and sale, garnishment,  
21 attachment or any other process whatsoever, and shall be  
22 unassignable except as \* \* \* specifically otherwise provided in  
23 Article 1, 3 or 5 of this chapter effective January 1, 1988, and  
24 except as otherwise provided in subsection (2) of this section.

25 (2) Any retired member or beneficiary receiving a retirement  
26 allowance or benefit under Article 1, 3 or 5 of this chapter may  
27 authorize the Public Employees' Retirement System to make  
28 deductions from the retirement allowance or benefit for the  
29 payment of employer or system sponsored group life or health

30 insurance, or for the payment of dues and other membership fees to  
31 any statewide retirement association composed primarily of retired  
32 public employees or their beneficiaries receiving a retirement  
33 allowance or benefit from a retirement plan administered by the  
34 Board of Trustees of the Public Employees' Retirement System. The  
35 deductions authorized under this subsection shall be subject to  
36 rules and regulations adopted by the Board of Trustees of the  
37 Public Employees' Retirement System.

38       **SECTION 2.** Section 25-11-129, Mississippi Code of 1972, is  
39 amended as follows:

40       25-11-129. (1) The right of a person to an annuity, a  
41 retirement allowance or benefit, or to the return of  
42 contributions, or to any optional benefit or any other right  
43 accrued or accruing to any person under the provisions of Articles  
44 1 and 3, the system and the monies in the system created by those  
45 articles, are \* \* \* exempt from any state, county or municipal ad  
46 valorem taxes, income taxes, premium taxes, privilege taxes,  
47 property taxes, sales and use taxes or other taxes not so named,  
48 notwithstanding any other provision of law to the contrary, and  
49 exempt from levy and sale, garnishment, attachment or any other  
50 process whatsoever, and shall be unassignable except as \* \* \*  
51 specifically otherwise provided in this article and except as  
52 otherwise provided in subsection (2) of this section.

53       (2) Any retired member or beneficiary receiving a retirement  
54 allowance or benefit under this article may authorize the system  
55 to make deductions from the retirement allowance or benefit for  
56 the payment of employer or system sponsored group life or health  
57 insurance, or for the payment of dues and other membership fees to  
58 any statewide retirement association composed primarily of retired  
59 public employees or their beneficiaries receiving a retirement  
60 allowance or benefit from a retirement plan administered by the  
61 board. The deductions authorized under this subsection shall be  
62 subject to rules and regulations adopted by the board.

63           **SECTION 3.** Section 25-11-319, Mississippi Code of 1972, is  
64 amended as follows:

65           25-11-319. (1) The right of a person to an annuity, a  
66 retirement allowance or benefit, or to the return of  
67 contributions, or to any optional benefit or any other right  
68 accrued or accruing to any person under the provisions of the  
69 Supplemental Legislative Retirement Plan, and the monies in the  
70 plan created by this article, are exempt from any state or  
71 municipal tax, and exempt from levy and sale, garnishment,  
72 attachment or any other process whatsoever, and shall be  
73 unassignable except as specifically otherwise provided in this  
74 article.

75           (2) Any retired member or beneficiary receiving a retirement  
76 allowance or benefit under this article may authorize the system  
77 to make deductions from the retirement allowance or benefit for  
78 the payment of employer or system sponsored group life or health  
79 insurance, or from the payment of dues and other membership fees  
80 to any statewide retirement association composed primarily of  
81 retired public employees or their beneficiaries receiving a  
82 retirement allowance or benefit for a retirement plan administered  
83 by the board. The deductions authorized under this subsection  
84 shall be subject to rules and regulations adopted by the board.

85           **SECTION 4.** Section 25-13-31, Mississippi Code of 1972, is  
86 amended as follows:

87           25-13-31. The right of a person to an annuity, a retirement  
88 allowance or benefit, or to the return of contributions, or to any  
89 optional benefits or any other right accrued or accruing to any  
90 person under the provisions of the Highway Patrol Retirement Law,  
91 the system and the monies in the system created by that law,  
92 are \* \* \* exempt from any state, county or municipal ad valorem  
93 taxes, income taxes, premium taxes, privilege taxes, property  
94 taxes, sales and use taxes or other taxes not so named,  
95 notwithstanding any other provision of law to the contrary, and

96 exempt from levy and sale, garnishment, attachment, or any other  
97 process whatsoever, and shall be unassignable except as \* \* \*  
98 specifically otherwise provided in this article.

99 (2) Any retired member or beneficiary receiving a retirement  
100 allowance or benefit under this article may authorize the Public  
101 Employees' Retirement System to make deductions from the  
102 retirement allowance or benefit for the payment of employer or  
103 system sponsored group life or health insurance, or for the  
104 payment of dues and other membership fees to any statewide  
105 retirement association composed primarily of retired public  
106 employees or their beneficiaries receiving a retirement allowance  
107 or benefit from a retirement plan administered by the Board of  
108 Trustees of the Public Employees' Retirement System. The  
109 deductions authorized under this subsection shall be subject to  
110 rules and regulations adopted by the Board of the Public  
111 Employees' Retirement System.

112 **SECTION 5.** This act shall take effect and be in force from  
113 and after July 1, 2004.