

REPORT OF CONFERENCE COMMITTEE

MADAM PRESIDENT AND MR. SPEAKER:

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

S. B. No. 2659: PERS; make certain technical revisions to the laws governing the retirement system.

We, therefore, respectfully submit the following report and recommendation:

1. That the House recede from its Amendment No. 1.
2. That the Senate and House adopt the following amendment:

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

58 **SECTION 1.** The following provision shall be codified as
59 Section 21-29-327, Mississippi Code of 1972:

60 21-29-327. Any municipality that has established a
61 retirement fund or disability and relief fund under Articles 1, 3
62 and 5 of this chapter shall be assessed interest on delinquent
63 payments as determined by the Board of Trustees of the Public
64 Employees' Retirement System in accordance with rules and
65 regulations adopted by the board of trustees. Any delinquent
66 payments, assessed interest and any other amount certified by the
67 board of trustees as owed by the municipality may be recovered by
68 action in a court of competent jurisdiction against the
69 municipality or may, upon due certification of delinquency and at
70 the request of the board of trustees, be deducted from any other
71 monies payable to the municipality by any department or agency of
72 the state.

73 **SECTION 2.** The following provision shall be codified as
74 Section 21-29-329, Mississippi Code of 1972:

75 21-29-329. (1) Any municipality that has established a
76 retirement fund or disability and relief fund under the provisions
77 of Article 1, 3 or 5 of this chapter, shall be authorized to adopt
78 a resolution to allow those spouses who are receiving retirement

79 benefits under the provisions of those articles, to continue to
80 receive the spouse retirement benefits for life even if the spouse
81 remarries. The resolution also may provide that surviving spouses
82 of deceased members who received spouse retirement benefits that
83 were terminated upon remarriage may again receive the spouse
84 retirement benefits from and after making application with the
85 Board of Trustees of the Public Employees' Retirement System to
86 reinstate the benefits. Any reinstatement of spouse retirement
87 benefits shall be prospective only from and after the first of the
88 month following the date of application for reinstatement.

89 (2) The continuation or reinstatement of spouse retirement
90 benefits authorized under this section shall not be continued or
91 reinstated unless all of the following requirements are met:

92 (a) The municipal retirement fund or disability and
93 relief fund is actuarially sound, as shown by the most recent
94 actuarial study required by Section 21-29-27, 21-29-119 or
95 21-29-221;

96 (b) The municipal retirement fund or disability and
97 relief fund will remain actuarially sound if the spouse retirement
98 benefits are continued or reinstated, as shown by a certified
99 statement from the actuarial firm that prepared the most recent
100 actuarial study;

101 (c) The governing authorities of the municipality adopt
102 a resolution requesting the continuation or reinstatement of the
103 spouse retirement benefits as authorized in this section and
104 transmit the resolution to the Board of Trustees of the Public
105 Employees' Retirement System; and

106 (d) If applicable, the surviving spouse makes an
107 application to the Board of Trustees of the Public Employees'
108 Retirement System to reinstate the spouse retirement benefits.

109 **SECTION 3.** Section 25-11-15, Mississippi Code of 1972, is
110 amended as follows:

111 25-11-15. (1) Board of trustees: The general
112 administration and responsibility for the proper operation of the
113 Public Employees' Retirement System and the federal-state
114 agreement and for making effective the provisions of Articles 1
115 and 3 are * * * vested in a board of trustees.

116 (2) The board shall consist of ten (10) trustees, as
117 follows:

118 (a) The State Treasurer;

119 (b) One (1) member who shall be appointed by the
120 Governor for a term of four (4) years, who shall be a member of
121 the system;

122 (c) Two (2) members of the system having at least ten
123 (10) years of creditable service who are state employees who are
124 not * * * employees of the state institutions of higher learning,
125 who shall be elected by members of the system who are employees of
126 state agencies and by members of the Mississippi Highway Safety
127 Patrol Retirement System, but not by employees of the state
128 institutions of higher learning;

129 (d) Two (2) members of the system having at least ten
130 (10) years of creditable service who do not hold office in the
131 legislative or judicial departments of municipal or county
132 government, one (1) of whom shall be an employee of a
133 municipality, instrumentality or juristic entity thereof, who
134 shall be elected by members of the system who are employees of the
135 municipalities, instrumentalities or juristic entities thereof and
136 by members of the municipal systems and the firemen's and
137 policemen's disability and relief funds administered by the board
138 of trustees, and one (1) of whom shall be an employee of a county,
139 instrumentality or juristic entity thereof, who shall be elected
140 by members of the system who are employees of the counties,
141 instrumentalities or juristic entities thereof;

142 (e) One (1) member of the system having at least ten
143 (10) years of creditable service who is an employee of a state
144 institution of higher learning, who shall be elected by members of
145 the system who are employees of the state institutions of higher
146 learning as included in Section 37-101-1. Any member of the board
147 on July 1, 1984, who is an employee of an institution of higher
148 learning shall serve as the member trustee representing the
149 institutions of higher learning until the end of the term for
150 which he was elected;

151 (f) Two (2) retired members who are receiving a
152 retirement allowance from the system, who shall be elected by the
153 retired members or beneficiaries receiving a retirement allowance
154 from the system and by the retired members or beneficiaries of the
155 municipal systems, the firemen's and policemen's disability and
156 relief funds and the Mississippi Highway Safety Patrol Retirement
157 System administered by the board of trustees, to serve for a term
158 of six (6) years under rules and regulations adopted by the board
159 to govern that election; however, any retired member of the board
160 in office on April 19, 1993, shall serve as a retired trustee
161 until the end of the term for which he was elected;

162 (g) One (1) member of the system having at least ten
163 (10) years of creditable service who is an employee of any public
164 school district or junior college or community college district
165 that participates in the system, who shall be elected by the
166 members of the system who are employees of any public school
167 district or junior college or community college district; however,
168 any member of the board on June 30, 1989, who is a certified
169 classroom teacher shall serve as the member representing a
170 classroom teacher until the end of the term for which the member
171 was appointed;

172 (h) In the first election to be held for trustees one
173 (1) member shall be elected for a term of two (2) years, and one

174 (1) member for a term of four (4) years, and one (1) member for a
175 term of six (6) years. Thereafter, their successors shall be
176 elected for terms of six (6) years. All elections shall be held
177 in accordance with rules and regulations adopted by the board to
178 govern those elections and the board shall be the sole judge of
179 all questions arising incident to or connected with the elections.

180 (i) Any person eligible to vote for the election of a
181 member of the board of trustees and who meets the qualifications
182 for the office may seek election to the office and serve if
183 elected. For purposes of determining eligibility to seek office
184 as a member of the board of trustees, the required creditable
185 service in "the system" shall include each system administered by
186 the board of trustees in which the person is a member.

187 The members described above and serving on the board on June
188 30, 1989, shall continue to serve on the board until the
189 expiration of their terms.

190 (3) If a vacancy occurs in the office of a trustee, the
191 vacancy shall be filled for the unexpired term in the same manner
192 as the office was previously filled. However, if the unexpired
193 term is six (6) months or less, an election shall be held to fill
194 the office vacated for the next succeeding full term of office,
195 and the person so elected to fill the next full term shall be
196 appointed by the board to fill the remainder of the unexpired
197 term. Whenever any member who is elected to a position to
198 represent a class of members ceases to be a member of that class,
199 that board member is no longer eligible for membership on the
200 board. The position shall be declared vacant, and the unexpired
201 term shall be filled in the same manner as the office was
202 previously filled.

203 (4) Each trustee shall, within ten (10) days after his
204 appointment or election, take an oath of office as provided by law
205 and, in addition, shall take an oath that he will diligently and

206 honestly administer the affairs of the * * * board, and that he
207 will not knowingly violate or willingly permit to be violated any
208 of the provisions of law applicable to Articles 1 and 3. The oath
209 shall be signed by the member making it, certified by the officer
210 before whom it is taken, and immediately filed in the office of
211 the Secretary of State.

212 (5) Each trustee shall be entitled to one (1) vote. Six (6)
213 members shall constitute a quorum at any meeting of the board, and
214 a majority of those present shall be necessary for a decision.

215 (6) Subject to the limitations of Articles 1 and 3, the
216 board shall establish rules and regulations for the administration
217 of the system created by those articles and for the transaction of
218 its business, and to give force and effect to the provisions of
219 those articles wherever necessary to carry out the intent and
220 purposes of the Legislature. The cited articles are remedial law
221 and shall be liberally construed to accomplish their purposes.

222 (7) Notwithstanding any other law to the contrary, in the
223 event of a natural disaster or other occurrence that results in
224 the failure of the retirement system's computer system or a
225 significant disruption of the normal activities of the retirement
226 system, the executive director of the board, or his deputy, shall
227 be authorized to contract with another entity, governmental or
228 private, during the period of the failure or disruption, for
229 services, commodities, work space and supplies as necessary to
230 carry out the administration of all systems and programs
231 administered by the board. The board shall be authorized to pay
232 the reasonable cost of those services, commodities, work space and
233 supplies. At the meeting of the board next following the
234 execution of a contract authorized under this subsection,
235 documentation of the contract, including a description of the
236 services, commodities, work space or supplies, the price thereof
237 and the nature of the disaster or occurrence, shall be presented

238 to the board and placed on the minutes of the board. Because of
239 their emergency nature, purchases made under this subsection shall
240 not be required to comply with the provisions of Section 31-7-13
241 or any other law governing public purchases.

242 (8) * * * The computer equipment and software owned by the
243 Public Employees' Retirement System are assets of the Trust Fund
244 by virtue of the Constitution, Section 272-A and acquisition and
245 operation thereof shall be under the jurisdiction of the Public
246 Employees' Retirement System.

247 (9) The board shall elect a chairman and shall by a majority
248 vote of all of its members appoint a secretary whose title shall
249 be executive director, who shall serve at the will and pleasure of
250 the board, who shall not be a member of the board of trustees, who
251 shall be entitled to membership in the system, and who shall act
252 as secretary of the board. The board of trustees shall employ
253 such actuarial, clerical and other employees as are required to
254 transact the business of the system, and shall fix the
255 compensation of all employees, subject to the rules and
256 regulations of the State Personnel Board.

257 (10) Each member of the board shall receive as compensation
258 for his services Three Hundred Dollars (\$300.00) per month. All
259 members of the board shall be reimbursed for their necessary
260 traveling expenses, which shall be paid in accordance with the
261 requirements of Section 25-3-41 or other applicable statutes with
262 respect to traveling expenses of state officials and employees on
263 official business. All members of the board shall be entitled to
264 be members of the system and shall be entitled to creditable
265 service for all time served as a member of the board, except for
266 the retired members, who shall not be entitled to be a member of
267 the system and who shall be eligible to receive the retirement
268 allowance and compensation for services from the system while
269 serving as a member of the board.

270 (11) All expenses of the board incurred in the
271 administration of Articles 1 and 3 shall be paid from such funds
272 as may be appropriated by the Legislature for that purpose or from
273 administrative fees collected from political subdivisions or
274 juristic entities of the state. Each political subdivision of the
275 state and each instrumentality of the state or of a political
276 subdivision or subdivisions that submit a plan for approval by the
277 board as provided in Section 25-11-11 shall reimburse the board,
278 for coverage into the administrative expense fund, its pro rata
279 share of the total expense of administering Articles 1 and 3 as
280 provided by regulations of the board.

281 (12) There shall be an investment advisory board to provide
282 advice and counsel to the board of trustees regarding the
283 investment of the funds of the system. The advisory board shall
284 consist of three (3) members, one (1) appointed by the Governor,
285 one (1) appointed by the Lieutenant Governor, and one (1)
286 appointed by the Speaker of the House of Representatives. Each
287 member of the advisory board shall be someone who is not a public
288 employee who has had at least ten (10) years' experience in
289 investment banking or commercial banking or who has had at least
290 ten (10) years' professional experience in managing investments.
291 Each member of the advisory board shall serve for a term
292 concurrent with the term of the appointing authority. Any vacancy
293 on the advisory board shall be filled by appointment of the
294 original appointing authority for the remainder of the unexpired
295 term. Members of the advisory board shall receive no compensation
296 for their services, but shall be reimbursed for their actual and
297 necessary expenses incurred in the performance of their duties, as
298 provided in Section 25-3-41 for state officers and employees. The
299 advisory board shall operate under the rules and regulations of
300 the board of trustees and shall meet at such times as determined
301 by the board of trustees.

302 (13) The Lieutenant Governor may designate two (2) Senators
303 and the Speaker of the House of Representatives may designate two
304 (2) Representatives to attend any meeting of the Board of Trustees
305 of the Public Employees' Retirement System. The appointing
306 authorities may designate alternate members from their respective
307 houses to serve when the regular designees are unable to attend
308 the meetings of the board. The legislative designees shall have
309 no jurisdiction or vote on any matter within the jurisdiction of
310 the board. For attending meetings of the board, the legislators
311 shall receive per diem and expenses, which shall be paid from the
312 contingent expense funds of their respective houses in the same
313 amounts as provided for committee meetings when the Legislature is
314 not in session; however, no per diem and expenses for attending
315 meetings of the board will be paid while the Legislature is in
316 session. No per diem and expenses will be paid except for
317 attending meetings of the board without prior approval of the
318 proper committee in their respective houses.

319 **SECTION 4.** Section 25-11-103, Mississippi Code of 1972, is
320 amended as follows:

321 25-11-103. The following words and phrases as used in
322 Articles 1 and 3, unless a different meaning is plainly required
323 by the context, * * * have the following meanings:

324 (a) "Accumulated contributions" * * * means the sum of
325 all the amounts deducted from the compensation of a member and
326 credited to his individual account in the annuity savings account,
327 together with regular interest * * * as provided in Section
328 25-11-123.

329 (b) "Actuarial cost" * * * means the amount of funds
330 presently required to provide future benefits as determined by the
331 board based on applicable tables and formulas provided by the
332 actuary.

333 (c) "Actuarial equivalent" * * * means a benefit of
334 equal value to the accumulated contributions, annuity or benefit,
335 as the case may be, when computed upon the basis of such mortality
336 tables as * * * adopted by the board of trustees, and regular
337 interest.

338 (d) "Actuarial tables" * * * means such tables of
339 mortality and rates of interest as * * * adopted by the board in
340 accordance with the recommendation of the actuary.

341 (e) "Agency" * * * means any governmental body
342 employing persons in the state service.

343 (f) "Average compensation" * * * means the average of
344 the four (4) highest years of earned compensation reported for an
345 employee in a fiscal or calendar year period, or combination
346 thereof that do not overlap, or the last forty-eight (48)
347 consecutive months of earned compensation reported for an
348 employee. The four (4) years need not be successive or joined
349 years of service. In no case shall the average compensation so
350 determined be in excess of One Hundred Fifty Thousand Dollars
351 (\$150,000.00). In computing the average compensation, any amount
352 lawfully paid in a lump sum for personal leave or major medical
353 leave shall be included in the calculation to the extent that the
354 amount does not exceed an amount that is equal to thirty (30) days
355 of earned compensation and to the extent that it does not cause
356 the employees' earned compensation to exceed the maximum
357 reportable amount specified in Section 25-11-103(k); however, this
358 thirty-day limitation shall not prevent the inclusion in the
359 calculation of leave earned under federal regulations before July
360 1, 1976, and frozen as of that date as referred to in Section
361 25-3-99. Only the amount of lump sum pay for personal leave due
362 and paid upon the death of a member attributable for up to one
363 hundred fifty (150) days shall be used in the deceased member's
364 average compensation calculation in determining the beneficiary's

365 benefits. In computing the average compensation, no amounts shall
366 be used that are in excess of the amount on which contributions
367 were required and paid, and no nontaxable amounts paid by the
368 employer for health or life insurance premiums for the employee
369 shall be used. If any member who is or has been granted any
370 increase in annual salary or compensation of more than eight
371 percent (8%) retires within twenty-four (24) months from the date
372 that the increase becomes effective, then the board shall exclude
373 that part of the increase in salary or compensation that exceeds
374 eight percent (8%) in calculating that member's average
375 compensation for retirement purposes. The board may enforce this
376 provision by rule or regulation. However, increases in
377 compensation in excess of eight percent (8%) per year granted
378 within twenty-four (24) months of the date of retirement may be
379 included in the calculation of average compensation if
380 satisfactory proof is presented to the board showing that the
381 increase in compensation was the result of an actual change in the
382 position held or services rendered, or that the compensation
383 increase was authorized by the State Personnel Board or was
384 increased as a result of statutory enactment, and the employer
385 furnishes an affidavit stating that the increase granted within
386 the last twenty-four (24) months was not contingent on a promise
387 or agreement of the employee to retire. Nothing in Section
388 25-3-31 shall affect the calculation of the average compensation
389 of any member for the purposes of this article. The average
390 compensation of any member who retires before July 1, 1992, shall
391 not exceed the annual salary of the Governor.

392 (g) "Beneficiary" * * * means any person entitled to
393 receive a retirement allowance, an annuity or other benefit as
394 provided by Articles 1 and 3. The term "beneficiary" may also
395 include an organization, estate, trust or entity; however, a
396 beneficiary designated or entitled to receive monthly payments

397 under an optional settlement based on life contingency or pursuant
398 to a statutory monthly benefit may only be a natural person. In
399 the event of the death before retirement of any member whose
400 spouse and/or children are not entitled to a retirement allowance
401 on the basis that the member has less than four (4) years of
402 service credit and/or has not been married for a minimum of one
403 (1) year or the spouse has waived his or her entitlement to a
404 retirement allowance under Section 25-11-114, the lawful spouse of
405 a member at the time of the death of the member shall be the
406 beneficiary of the member unless the member has designated another
407 beneficiary after the date of marriage in writing, and filed that
408 writing in the office of the executive director of the board of
409 trustees. No designation or change of beneficiary shall be made
410 in any other manner.

411 (h) "Board" * * * means the board of trustees provided
412 in Section 25-11-15 to administer the retirement system * * *
413 created under this article.

414 (i) "Creditable service" * * * means "prior service,"
415 "retroactive service" and all lawfully credited unused leave not
416 exceeding the accrual rates and limitations provided in Section
417 25-3-91 et seq., as of the date of withdrawal from service plus
418 "membership service" for which credit is allowable as provided in
419 Section 25-11-109. Except to limit creditable service reported to
420 the system for the purpose of computing an employee's retirement
421 allowance or annuity or benefits provided in this article, nothing
422 in this paragraph shall limit or otherwise restrict the power of
423 the governing authority of a municipality or other political
424 subdivision of the state to adopt such vacation and sick leave
425 policies as it deems necessary.

426 (j) "Child" means either a natural child of the member,
427 a child that has been made a child of the member by applicable
428 court action before the death of the member, or a child under the

429 permanent care of the member at the time of the latter's death,
430 which permanent care status shall be determined by evidence
431 satisfactory to the board.

432 (k) "Earned compensation" * * * means the full amount
433 earned by an employee for a given pay period including any
434 maintenance furnished up to a maximum of One Hundred Fifty
435 Thousand Dollars (\$150,000.00) per year, and proportionately for
436 less than one (1) year of service. The value of that maintenance
437 when not paid in money shall be fixed by the employing state
438 agency, and, in case of doubt, by the board of trustees as defined
439 in Section 25-11-15. Earned compensation shall not include any
440 nontaxable amounts paid by the employer for health or life
441 insurance premiums for an employee. In any case, earned
442 compensation shall be limited to the regular periodic compensation
443 paid, exclusive of litigation fees, bond fees, and other similar
444 extraordinary nonrecurring payments. In addition, any member in a
445 covered position, as defined by Public Employees' Retirement
446 System laws and regulations, who is also employed by another
447 covered agency or political subdivision shall have the earnings of
448 that additional employment reported to the Public Employees'
449 Retirement System regardless of whether the additional employment
450 is sufficient in itself to be a covered position. In addition,
451 computation of earned compensation shall be governed by the
452 following:

453 (i) In the case of constables, the net earnings
454 from their office after deduction of expenses shall apply, except
455 that in no case shall earned compensation be less than the total
456 direct payments made by the state or governmental subdivisions to
457 the official.

458 (ii) In the case of chancery or circuit clerks,
459 the net earnings from their office after deduction of expenses
460 shall apply as expressed in Section 25-11-123(f)(4).

461 (iii) In the case of members of the State
462 Legislature, all remuneration or amounts paid, except mileage
463 allowance, shall apply.

464 (iv) The amount by which an eligible employee's
465 salary is reduced under a salary reduction agreement authorized
466 under Section 25-17-5 shall be included as earned compensation
467 under this paragraph, provided this inclusion does not conflict
468 with federal law, including federal regulations and federal
469 administrative interpretations under the federal law, pertaining
470 to the Federal Insurance Contributions Act or to Internal Revenue
471 Code Section 125 cafeteria plans.

472 (v) Compensation in addition to an employee's base
473 salary that is paid to the employee under the vacation and sick
474 leave policies of a municipality or other political subdivision of
475 the state that employs him that exceeds the maximums authorized by
476 Section 25-3-91 et seq. shall be excluded from the calculation of
477 earned compensation under this article.

478 (vi) The maximum salary applicable for retirement
479 purposes before July 1, 1992, shall be the salary of the Governor.

480 (vii) Nothing in Section 25-3-31 shall affect the
481 determination of the earned compensation of any member for the
482 purposes of this article.

483 (l) "Employee" means any person legally occupying a
484 position in the state service, and shall include the employees of
485 the retirement system created under this article.

486 (m) "Employer" * * * means the State of Mississippi or
487 any of its departments, agencies or subdivisions from which any
488 employee receives his compensation.

489 (n) "Executive director" * * * means the secretary to
490 the board of trustees, as provided in Section 25-11-15(9), and the
491 administrator of the Public Employees' Retirement System and all
492 systems under the management of the board of trustees. Wherever

493 the term "Executive Secretary of the Public Employees' Retirement
494 System" or "executive secretary" appears in this article or in any
495 other provision of law, it shall be construed to mean the
496 Executive Director of the Public Employees' Retirement System.

497 (o) "Fiscal year" * * * means the period beginning on
498 July 1 of any year and ending on June 30 of the next succeeding
499 year.

500 (p) "Medical board" * * * means the board of physicians
501 or any governmental or nongovernmental disability determination
502 service designated by the board of trustees that is qualified to
503 make disability determinations as provided for in Section
504 25-11-119.

505 (q) "Member" * * * means any person included in the
506 membership of the system as provided in Section 25-11-105.

507 (r) "Membership service" * * * means service as an
508 employee rendered while a member of the retirement system.

509 (s) "Position" means any office or any employment in
510 the state service, or two (2) or more of them, the duties of which
511 call for services to be rendered by one (1) person, including
512 positions jointly employed by federal and state agencies
513 administering federal and state funds. The employer shall
514 determine upon initial employment and during the course of
515 employment of an employee who does not meet the criteria for
516 coverage in the Public Employees' Retirement System based on the
517 position held, whether the employee is or becomes eligible for
518 coverage in the Public Employees' Retirement System based upon any
519 other employment in a covered agency or political subdivision. If
520 or when the employee meets the eligibility criteria for coverage
521 in the other position, then the employer must withhold
522 contributions and report wages from the noncovered position in
523 accordance with the provisions for reporting of earned
524 compensation. Failure to deduct and report those contributions

525 shall not relieve the employee or employer of liability thereof.
526 The board shall adopt such rules and regulations as necessary to
527 implement and enforce this provision.

528 (t) "Prior service" * * * means service rendered before
529 February 1, 1953, for which credit is allowable under Sections
530 25-11-105 and 25-11-109, and which shall allow prior service for
531 any person who is now or becomes a member of the Public Employees'
532 Retirement System and who does contribute to the system for a
533 minimum period of four (4) years.

534 (u) "Regular interest" * * * means interest compounded
535 annually at such a rate as * * * determined by the board in
536 accordance with Section 25-11-121.

537 (v) "Retirement allowance" * * * means an annuity for
538 life as provided in this article, payable each year in twelve (12)
539 equal monthly installments beginning as of the date fixed by the
540 board. The retirement allowance shall be calculated in accordance
541 with Section 25-11-111. However, any spouse who received a spouse
542 retirement benefit in accordance with Section 25-11-111(d) before
543 March 31, 1971, and those benefits were terminated because of
544 eligibility for a social security benefit, may again receive his
545 spouse retirement benefit from and after making application with
546 the board of trustees to reinstate the spouse retirement benefit.

547 (w) "Retroactive service" * * * means service rendered
548 after February 1, 1953, for which credit is allowable under
549 Section 25-11-105(b) and Section 25-11-105(k).

550 (x) "System" * * * means the Public Employees'
551 Retirement System of Mississippi established and described in
552 Section 25-11-101.

553 (y) "State" * * * means the State of Mississippi or any
554 political subdivision thereof or instrumentality of the state.

555 (z) "State service" * * * means all offices and
556 positions of trust or employment in the employ of the state, or

557 any political subdivision or instrumentality of the state, that
558 elect to participate as provided by Section 25-11-105(f),
559 including the position of elected or fee officials of the counties
560 and their deputies and employees performing public services or any
561 department, independent agency, board or commission thereof,
562 and * * * also includesg all offices and positions of trust or
563 employment in the employ of joint state and federal agencies
564 administering state and federal funds and service rendered by
565 employees of the public schools. Effective July 1, 1973, all
566 nonprofessional public school employees, such as bus drivers,
567 janitors, maids, maintenance workers and cafeteria employees,
568 shall have the option to become members in accordance with Section
569 25-11-105(b), and shall be eligible to receive credit for services
570 before July 1, 1973, provided that the contributions and interest
571 are paid by the employee in accordance with that section; in
572 addition, the county or municipal separate school district may pay
573 the employer contribution and pro rata share of interest of the
574 retroactive service from available funds. From and after July 1,
575 1998, retroactive service credit shall be purchased at the
576 actuarial cost in accordance with Section 25-11-105(b).

577 (aa) "Withdrawal from service" or "termination from
578 service" * * * meansg complete severance of employment in the state
579 service of any member by resignation, dismissal or discharge.

580 (bb) The masculine pronoun, wherever used, * * *
581 includesg the feminine pronoun.

582 **SECTION 5.** Section 25-11-105, Mississippi Code of 1972, is
583 amended as follows:

584 25-11-105. **I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

585 The membership of this retirement system shall be composed as
586 follows:

587 (a) (i) All persons who * * * become employees in the
588 state service after January 31, 1953, and whose wages are subject

589 to payroll taxes and are lawfully reported on IRS Form W-2, except
590 those specifically excluded, or as to whom election is provided in
591 Articles 1 and 3, shall become members of the retirement system as
592 a condition of their employment.

593 (ii) From and after July 1, 2002, any individual
594 who is employed by a governmental entity to perform professional
595 services shall become a member of the system if the individual is
596 paid regular periodic compensation for those services that is
597 subject to payroll taxes, is provided all other employee benefits
598 and meets the membership criteria established by the regulations
599 adopted by the board of trustees that apply to all other members
600 of the system; however, any active member employed in such a
601 position on July 1, 2002, will continue to be an active member for
602 as long as they are employed in any such position.

603 (b) All persons who * * * become employees in the state
604 service after January 31, 1953, except those specifically excluded
605 or as to whom election is provided in Articles 1 and 3, unless
606 they * * * file with the board before the lapse of sixty (60) days
607 of employment or sixty (60) days after the effective date of the
608 cited articles, whichever is later, on a form prescribed by the
609 board, a notice of election not to be covered by the membership of
610 the retirement system and a duly executed waiver of all present
611 and prospective benefits that would otherwise inure to them on
612 account of their participation in the system, shall become members
613 of the retirement system; however, no credit for prior service
614 will be granted to members until they have contributed to Article
615 3 of the retirement system for a minimum period of at least four
616 (4) years. Those members shall receive credit for services
617 performed before January 1, 1953, in employment now covered by
618 Article 3, but no credit shall be granted for retroactive services
619 between January 1, 1953, and the date of their entry into the
620 retirement system, unless the employee pays into the retirement

621 system both the employer's and the employee's contributions on
622 wages paid him during the period from January 31, 1953, to the
623 date of his becoming a contributing member, together with interest
624 at the rate determined by the board of trustees. Members
625 reentering after withdrawal from service shall qualify for prior
626 service under the provisions of Section 25-11-117. From and after
627 July 1, 1998, upon eligibility as noted above, the member may
628 receive credit for such retroactive service provided:

629 (1) The member shall furnish proof satisfactory to
630 the board of trustees of certification of that service from the
631 covered employer where the services were performed; and

632 (2) The member shall pay to the retirement system
633 on the date he or she is eligible for that credit or at any time
634 thereafter before the date of retirement the actuarial cost for
635 each year of that creditable service. The provisions of this
636 subparagraph (2) shall be subject to the limitations of Section
637 415 of the Internal Revenue Code and regulations promulgated under
638 Section 415.

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

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

649 (d) All persons who are employees in the state service
650 on January 31, 1953, and who are members of any nonfunded
651 retirement system operated by the State of Mississippi, or any of
652 its departments or agencies, shall become members of this system

653 with prior service credit unless, before February 1, 1953,
654 they * * * file a written notice with the board of trustees that
655 they do not elect to become members.

656 (e) All persons who are employees in the state service
657 on January 31, 1953, and who under existing laws are members of
658 any fund operated for the retirement of employees by the State of
659 Mississippi, or any of its departments or agencies, shall not be
660 entitled to membership in this retirement system unless, before
661 February 1, 1953, any such person * * * indicates by a notice
662 filed with the board, on a form prescribed by the board, his
663 individual election and choice to participate in this system, but
664 no such person shall receive prior service credit unless he
665 becomes a member on or before February 1, 1953.

666 (f) Each political subdivision of the state and each
667 instrumentality of the state or a political subdivision, or both,
668 is * * * authorized to submit, for approval by the board of
669 trustees, a plan for extending the benefits of this article to
670 employees of any such political subdivision or instrumentality.
671 Each such plan or any amendment to the plan for extending benefits
672 thereof shall be approved by the board of trustees if it finds
673 that the plan, or the plan as amended, is in conformity with such
674 requirements as are provided in Articles 1 and 3; however, upon
675 approval of the plan or any such plan previously approved by the
676 board of trustees, the approved plan shall not be subject to
677 cancellation or termination by the political subdivision or
678 instrumentality, except that any community hospital serving a
679 municipality that joined the Public Employees' Retirement System
680 as of November 1, 1956, to offer social security coverage for its
681 employees and subsequently extended retirement annuity coverage to
682 its employees as of December 1, 1965, may, upon documentation of
683 extreme financial hardship, have future retirement annuity

684 coverage cancelled or terminated at the discretion of the board of
685 trustees. No such plan shall be approved unless:

686 (1) It provides that all services that constitute
687 employment as defined in Section 25-11-5 and are performed in the
688 employ of the political subdivision or instrumentality, by any
689 employees thereof, shall be covered by the plan, with the
690 exception of municipal employees who are already covered by
691 existing retirement plans; however, those employees in this class
692 may elect to come under the provisions of this article;

693 (2) It specifies the source or sources from which
694 the funds necessary to make the payments required by paragraph (d)
695 of Section 25-11-123 and of paragraph (f)(5)B and C of this
696 section are expected to be derived and contains reasonable
697 assurance that those sources will be adequate for that purpose;

698 (3) It provides for such methods of administration
699 of the plan by the political subdivision or instrumentality as are
700 found by the board of trustees to be necessary for the proper and
701 efficient administration thereof;

702 (4) It provides that the political subdivision or
703 instrumentality will make such reports, in such form and
704 containing such information, as the board of trustees may from
705 time to time require;

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

713 A. The board of trustees shall not finally
714 refuse to approve a plan submitted under paragraph (f), and shall
715 not terminate an approved plan without reasonable notice and

716 opportunity for hearing to each political subdivision or
717 instrumentality affected by the board's decision. The board's
718 decision in any such case shall be final, conclusive and binding
719 unless an appeal is taken by the political subdivision or
720 instrumentality aggrieved by the decision to the Circuit Court of
721 Hinds County, Mississippi, in accordance with the provisions of
722 law with respect to civil causes by certiorari.

723 B. Each political subdivision or
724 instrumentality as to which a plan has been approved under this
725 section shall pay into the contribution fund, with respect to
726 wages (as defined in Section 25-11-5), at such time or times as
727 the board of trustees may by regulation prescribe, contributions
728 in the amounts and at the rates specified in the applicable
729 agreement entered into by the board.

730 C. Every political subdivision or
731 instrumentality required to make payments under paragraph (f)(5)B
732 of this section is authorized, in consideration of the employees'
733 retention in or entry upon employment after enactment of Articles
734 1 and 3, to impose upon its employees, as to services that are
735 covered by an approved plan, a contribution with respect to wages
736 (as defined in Section 25-11-5) not exceeding the amount provided
737 in Section 25-11-123(d) if those services constituted employment
738 within the meaning of Articles 1 and 3, and to deduct the amount
739 of the contribution from the wages as and when paid.
740 Contributions so collected shall be paid into the contribution
741 fund as partial discharge of the liability of the political
742 subdivisions or instrumentalities under paragraph (f)(5)B of this
743 section. Failure to deduct the contribution shall not relieve the
744 employee or employer of liability for the contribution.

745 D. Any state agency, school, political
746 subdivision, instrumentality or any employer that is required to
747 submit contribution payments or wage reports under any section of

748 this chapter shall be assessed interest on delinquent payments or
749 wage reports as determined by the board of trustees in accordance
750 with rules and regulations adopted by the board and delinquent
751 payments, assessed interest and any other amount certified by the
752 board as owed by an employer, may be recovered by action in a
753 court of competent jurisdiction against the reporting agency
754 liable therefor or may, upon due certification of delinquency and
755 at the request of the board of trustees, be deducted from any
756 other monies payable to the reporting agency by any department or
757 agency of the state.

758 E. Each political subdivision of the state
759 and each instrumentality of the state or a political subdivision
760 or subdivisions that submit a plan for approval of the board, as
761 provided in this section, shall reimburse the board for coverage
762 into the expense account, its pro rata share of the total expense
763 of administering Articles 1 and 3 as provided by regulations of
764 the board.

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

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

777 (i) If any member of this system * * * changes his
778 employment to any agency of the state having an actuarially funded
779 retirement system, the board of trustees may authorize the

780 transfer of the member's creditable service and of the present
781 value of the member's employer's accumulation account and of the
782 present value of the member's accumulated membership contributions
783 to that other system, provided that the employee agrees to the
784 transfer of his accumulated membership contributions and provided
785 that the other system is authorized to receive and agrees to make
786 the transfer.

787 If any member of any other actuarially funded system
788 maintained by an agency of the state changes his employment to an
789 agency covered by this system, the board of trustees may authorize
790 the receipt of the transfer of the member's creditable service and
791 of the present value of the member's employer's accumulation
792 account and of the present value of the member's accumulated
793 membership contributions from the other system, provided that the
794 employee agrees to the transfer of his accumulated membership
795 contributions to this system and provided that the other system is
796 authorized and agrees to make the transfer.

797 (j) Wherever * * * state employment is referred to in
798 this section, it * * * includes joint employment by state and
799 federal agencies of all kinds.

800 (k) Employees of a political subdivision or
801 instrumentality who were employed by the political subdivision or
802 instrumentality before an agreement between the entity and the
803 Public Employees' Retirement System to extend the benefits of this
804 article to its employees, and which agreement provides for the
805 establishment of retroactive service credit, and who have been
806 members of the retirement system and have remained contributors to
807 the retirement system for four (4) years, may receive credit for
808 that retroactive service with the political subdivision or
809 instrumentality, provided that the employee and/or employer, as
810 provided under the terms of the modification of the joinder
811 agreement in allowing that coverage, pay into the retirement

812 system the employer's and employee's contributions on wages paid
813 the member during the previous employment, together with interest
814 or actuarial cost as determined by the board covering the period
815 from the date the service was rendered until the payment for the
816 credit for the service was made. Those wages shall be verified by
817 the Social Security Administration or employer payroll records.
818 Effective July 1, 1998, upon eligibility as noted above, a member
819 may receive credit for that retroactive service with the political
820 subdivision or instrumentality provided:

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

826 (2) The member shall pay to the retirement system
827 on the date he or she is eligible for that credit or at any time
828 thereafter before the date of retirement the actuarial cost for
829 each year of that creditable service. The provisions of this
830 subparagraph (2) shall be subject to the limitations of Section
831 415 of the Internal Revenue Code and regulations promulgated under
832 Section 415.

833 Nothing contained in this paragraph (k) shall be construed to
834 limit the authority of the board to allow the correction of
835 reporting errors or omissions based on the payment of employee and
836 employer contributions plus applicable interest. Payment for that
837 time shall be made in increments of not less than one-quarter
838 (1/4) year of creditable service beginning with the most recent
839 service. Upon the payment of all or part of the required
840 contributions, plus interest or the actuarial cost as provided
841 above, the member shall receive credit for the period of
842 creditable service for which full payment has been made to the
843 retirement system.

844 (l) Through June 30, 1998, any state service eligible
845 for retroactive service credit, no part of which has ever been
846 reported, and requiring the payment of employee and employer
847 contributions plus interest, or, from and after July 1, 1998, any
848 state service eligible for retroactive service credit, no part of
849 which has ever been reported to the retirement system, and
850 requiring the payment of the actuarial cost for that creditable
851 service, may, at the member's option, be purchased in quarterly
852 increments as provided above at the time that its purchase is
853 otherwise allowed.

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

857 **II. THOSE WHO ARE NOT ELIGIBLE FOR MEMBERSHIP**

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

861 (a) Patient or inmate help in state charitable, penal
862 or correctional institutions;

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

866 (c) Participants of Comprehensive Employment and
867 Training Act of 1973 (CETA) being Public Law 93-203, who enroll on
868 or after July 1, 1979;

869 (d) From and after July 1, 2002, individuals who are
870 employed by a governmental entity to perform professional service
871 on less than a full-time basis who do not meet the criteria
872 established in I(a)(ii) of this section.

873 **III. TERMINATION OF MEMBERSHIP**

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

876 active service with a retirement allowance, or by a member's
877 death.

878 **SECTION 6.** Section 25-11-114, Mississippi Code of 1972, is
879 amended as follows:

880 25-11-114. (1) The applicable benefits provided in
881 subsections (2) and (3) of this section shall be paid to eligible
882 beneficiaries of any member who has completed four (4) or more
883 years of creditable service and who dies before retirement and who
884 has not filed a Pre-Retirement Optional Retirement Form as
885 provided in Section 25-11-111.

886 (2) (a) The member's surviving spouse who has been married
887 to the member for not less than one (1) year immediately preceding
888 his death shall receive an annuity computed in accordance with
889 paragraph (d) of this subsection (2) as if the member:

890 (i) Had retired on the date of his death with
891 entitlement to an annuity provided for in Section 25-11-111,
892 notwithstanding that he might not have attained age sixty (60) or
893 acquired twenty-five (25) years of creditable service;

894 (ii) Had nominated his spouse as beneficiary; and

895 (b) If, at the time of the member's death, there are no
896 dependent children, and the surviving spouse, who otherwise would
897 receive the annuity under this subsection (2), has filed with the
898 system a signed written waiver of his or her rights to the annuity
899 and that waiver was in effect at the time of the member's death, a
900 lump sum distribution of the deceased member's accumulated
901 contributions shall be refunded in accordance with Section
902 25-11-117.

903 (c) The spouse annuity shall begin on the first day of
904 the month following the date of the member's death, but in case of
905 late filing, retroactive payments will be made for a period of not
906 more than one (1) year.

907 (d) The spouse annuity shall be payable for life and
908 shall be the greater of twenty percent (20%) of the deceased
909 member's average compensation as defined in Section 25-11-103 at
910 the time of death or Fifty Dollars (\$50.00) monthly. Surviving
911 spouses of deceased members who previously received spouse
912 retirement benefits under this paragraph (d) from and after July
913 1, 1992, and whose benefits were terminated before July 1, 2004,
914 because of remarriage, may again receive the retirement benefits
915 authorized under this paragraph (d) by making application with the
916 board to reinstate those benefits. Any reinstatement of the
917 benefits shall be prospective only and shall begin after the first
918 of the month following the date of the application for
919 reinstatement, but no earlier than July 1, 2004.

920 (e) However, the spouse may elect by an irrevocable
921 agreement on a form prescribed by the board of trustees to receive
922 a monthly allowance as computed under either paragraph (d) or this
923 paragraph. The irrevocable agreement shall constitute a waiver by
924 the spouse to any current and future monthly allowance under the
925 paragraph not elected, and the waiver shall be a complete and full
926 discharge of all obligations of the retirement system under that
927 paragraph.

928 Any member who has completed four (4) or more years of
929 creditable service and who dies before retirement and leaves a
930 spouse who has been married to the member for not less than one
931 (1) year immediately preceding his death and has not exercised any
932 other option shall be deemed to have exercised Option 2 under
933 Section 25-11-115 for the benefit of his spouse, which spouse
934 shall be paid Option 2 settlement benefits under this article
935 beginning on the first of the month following the date of death,
936 but in case of late filing, retroactive payments will be made for
937 a period of not more than one (1) year. The method of calculating
938 the retirement benefits shall be on the same basis as provided in

939 Section 25-11-111(d). However, if the member dies before being
940 qualified for full unreduced benefits, then the benefits shall be
941 reduced by three percent (3%) per year for the lesser of either
942 the years of service or age required for full unreduced benefits
943 in Section 25-11-111(d).

944 (3) (a) Subject to the maximum limitation provided in this
945 paragraph, the member's dependent children each shall receive an
946 annuity of the greater of ten percent (10%) of the member's
947 average compensation as defined in Section 25-11-103 at the time
948 of the death of the member or Fifty Dollars (\$50.00) monthly;
949 however, if there are more than three (3) dependent children, each
950 dependent child shall receive an equal share of a total annuity
951 equal to thirty percent (30%) of the member's average
952 compensation, provided that the total annuity shall not be less
953 than One Hundred Fifty Dollars (\$150.00) per month for all
954 children.

955 (b) A child shall be considered to be a dependent child
956 until marriage, or the attainment of age nineteen (19), whichever
957 comes first; however, this age limitation shall be extended beyond
958 age nineteen (19), but in no event beyond the attainment of age
959 twenty-three (23), as long as the child is a student regularly
960 pursuing a full-time course of resident study or training in an
961 accredited high school, trade school, technical or vocational
962 institute, junior or community college, college, university or
963 comparable recognized educational institution duly licensed by a
964 state. A student child whose birthday falls during the school
965 year (September 1 through June 30) is considered not to reach age
966 twenty-three (23) until the July 1 following the actual
967 twenty-third birthday. A full-time course of resident study or
968 training means a day or evening noncorrespondence course that
969 includes school attendance at the rate of at least thirty-six (36)
970 weeks per academic year or other applicable period with a subject

971 load sufficient, if successfully completed, to attain the
972 educational or training objective within the period generally
973 accepted as minimum for completion, by a full-time day student, of
974 the academic or training program concerned. Any child who is
975 physically or mentally incompetent, as adjudged by either a
976 Mississippi court of competent jurisdiction or by the board, shall
977 receive benefits for as long as the incompetency exists.

978 (c) If there are more than three (3) dependent
979 children, upon a child's ceasing to be a dependent child, his
980 annuity shall terminate and there shall be a redetermination of
981 the amounts payable to any remaining dependent children.

982 (d) Annuities payable under this subsection (3) shall
983 begin the first day of the month following the date of the
984 member's death or in case of late filing, retroactive payments
985 will be made for a period of not more than one (1) year. Those
986 benefits may be paid to a surviving parent or the lawful custodian
987 of a dependent child for the use and benefit of the child without
988 the necessity of appointment as guardian.

989 (4) (a) Death benefits in the line of duty. Regardless of
990 the number of years of the member's creditable service, the spouse
991 and/or the dependent children of an active member who is killed in
992 the line of performance of duty or dies as a direct result of an
993 accident occurring in the line of performance of duty shall
994 qualify, on approval of the board, for a retirement allowance on
995 the first of the month following the date of death, but in the
996 case of late filing, retroactive payments will be made for a
997 period of not more than one (1) year. The spouse shall receive a
998 retirement allowance for life equal to one-half (1/2) of the
999 average compensation as defined in Section 25-11-103. In addition
1000 to the retirement allowance for the spouse, or if there is no
1001 surviving spouse, the member's dependent child shall receive a
1002 retirement allowance in the amount of one-fourth (1/4) of the

1003 member's average compensation as defined in Section 25-11-103;
1004 however, if there are two (2) or more dependent children, each
1005 dependent child shall receive an equal share of a total annuity
1006 equal to one-half (1/2) of the member's average compensation. If
1007 there are more than two (2) dependent children, upon a child's
1008 ceasing to be a dependent child, his annuity shall terminate and
1009 there shall be a redetermination of the amounts payable to any
1010 remaining dependent children. Those benefits shall cease to be
1011 paid for the support and maintenance of each child upon the child
1012 attaining the age of nineteen (19) years; however, the spouse
1013 shall continue to be eligible for the aforesaid retirement
1014 allowance. Those benefits may be paid to a surviving parent or
1015 lawful custodian of the children for the use and benefit of the
1016 children without the necessity of appointment as guardian. Any
1017 spouse who received spouse retirement benefits under this
1018 paragraph (a) from and after April 4, 1984, and whose benefits
1019 were terminated before July 1, 2004, because of remarriage, may
1020 again receive the retirement benefits authorized under this
1021 paragraph (a) by making application with the board to reinstate
1022 those benefits. Any reinstatement of the benefits shall be
1023 prospective only and shall begin after the first of the month
1024 following the date of the application for reinstatement, but not
1025 earlier than July 1, 2004.

1026 (b) A child shall be considered to be a dependent child
1027 until marriage, or the attainment of age nineteen (19), whichever
1028 comes first; however, this age limitation shall be extended beyond
1029 age nineteen (19), but in no event beyond the attainment of age
1030 twenty-three (23), as long as the child is a student regularly
1031 pursuing a full-time course of resident study or training in an
1032 accredited high school, trade school, technical or vocational
1033 institute, junior or community college, college, university or
1034 comparable recognized educational institution duly licensed by a

1035 state. A student child whose birthday falls during the school
1036 year (September 1 through June 30) is considered not to reach age
1037 twenty-three (23) until the July 1 following the actual
1038 twenty-third birthday. A full-time course of resident study or
1039 training means a day or evening noncorrespondence course that
1040 includes school attendance at the rate of at least thirty-six (36)
1041 weeks per academic year or other applicable period with a subject
1042 load sufficient, if successfully completed, to attain the
1043 educational or training objective within the period generally
1044 accepted as minimum for completion, by a full-time day student, of
1045 the academic or training program concerned. Any child who is
1046 physically or mentally incompetent, as adjudged by either a
1047 Mississippi court of competent jurisdiction or by the board, shall
1048 receive benefits for as long as the incompetency exists.

1049 (5) If all the annuities provided for in this section
1050 payable on account of the death of a member terminate before there
1051 has been paid an aggregate amount equal to the member's
1052 accumulated contributions standing to the member's credit in the
1053 annuity savings account at the time of the member's death, the
1054 difference between the accumulated contributions and the aggregate
1055 amount of annuity payments shall be paid to the person that the
1056 member has nominated by written designation duly executed and
1057 filed with the board. If there is no designated beneficiary
1058 surviving at termination of benefits, the difference shall be
1059 payable pursuant to Section 25-11-117.1(1).

1060 (6) Regardless of the number of years of creditable service
1061 upon the application of a member or employer, any active member
1062 who becomes disabled as a direct result of an accident or
1063 traumatic event resulting in a physical injury occurring in the
1064 line of performance of duty, provided that the medical board or
1065 other designated governmental agency after a medical examination
1066 certifies that the member is mentally or physically incapacitated

1067 for the further performance of duty and the incapacity is likely
1068 to be permanent, may be retired by the board of trustees on the
1069 first of the month following the date of filing the application
1070 but in no event shall the retirement allowance begin before the
1071 termination of state service. The retirement allowance shall
1072 equal the allowance on disability retirement as provided in
1073 Section 25-11-113 but shall not be less than fifty percent (50%)
1074 of average compensation.

1075 Permanent and total disability resulting from a
1076 cardiovascular, pulmonary or musculo-skeletal condition that was
1077 not a direct result of a traumatic event occurring in the
1078 performance of duty shall be deemed an ordinary disability. A
1079 mental disability based exclusively on employment duties occurring
1080 on an ongoing basis shall be deemed an ordinary disability.

1081 (7) If the deceased or disabled member has less than four
1082 (4) years of creditable service, the average compensation as
1083 defined in Section 25-11-103 shall be the average of all annual
1084 earned compensation in state service for the purposes of benefits
1085 provided in this section.

1086 (8) In case of death or total and permanent disability under
1087 subsection (4) or subsection (6) of this section and before the
1088 board shall consider any application for a retirement allowance,
1089 the employer must certify to the board that the member's death or
1090 disability was a direct result of an accident or a traumatic event
1091 occurring during and as a result of the performance of the regular
1092 and assigned duties of the employee and that the death or
1093 disability was not the result of the willful negligence of the
1094 employee.

1095 (9) The application for the retirement allowance must be
1096 filed within one (1) year after death of an active member who is
1097 killed in the line of performance of duty or dies as a direct
1098 result of an accident occurring in the line of performance of duty

1099 or traumatic event; but the board of trustees may consider an
1100 application for disability filed after the one-year period if it
1101 can be factually demonstrated to the satisfaction of the board of
1102 trustees that the disability is due to the accident and that the
1103 filing was not accomplished within the one-year period due to a
1104 delayed manifestation of the disability or to circumstances beyond
1105 the control of the member. However, in case of late filing,
1106 retroactive payments will be made for a period of not more than
1107 one (1) year only.

1108 (10) Notwithstanding any other section of this article and
1109 in lieu of any payments to a designated beneficiary for a refund
1110 of contributions under Section 25-11-117, the spouse and/or
1111 children shall be eligible for the benefits payable under this
1112 section, and the spouse may elect, for both the spouse and/or
1113 children, to receive benefits in accordance with either
1114 subsections (2) and (3) or subsection (4) of this section;
1115 otherwise, the contributions to the credit of the deceased member
1116 shall be refunded in accordance with Section 25-11-117.

1117 (11) If the member has previously received benefits from the
1118 system to which he was not entitled and has not repaid in full all
1119 amounts payable by him to the system, the annuity amounts
1120 otherwise provided by this section shall be withheld and used to
1121 effect repayment until the total of the withholdings repays in
1122 full all amounts payable by him to the system.

1123 **SECTION 7.** Section 25-11-137, Mississippi Code of 1972, is
1124 amended as follows:

1125 25-11-137. (1) (a) Any law enforcement officer or fireman
1126 who has been covered under this article or under Section 21-29-101
1127 et seq., Section 21-29-201 et seq., or Section 25-13-1 et seq.,
1128 and who changes his employment from one jurisdiction to another
1129 jurisdiction, or has previously made that change, may elect to
1130 transfer retirement service credit earned while covered under the

1131 retirement system of the former jurisdiction to that of the latter
1132 as provided in this section.

1133 (b) Any * * * law enforcement officer or fireman
1134 transferring as described in paragraph (a) of this subsection and
1135 having paid retirement funds under this article or under Section
1136 21-29-101 et seq., Section 21-29-201 et seq., or Section 25-13-1
1137 et seq., must pay into the retirement system to which he is
1138 transferring the full amount of employee contributions that he
1139 would have paid into that system if he had been a member of that
1140 system for each year of creditable service that is being
1141 transferred, together with regular interest that would have been
1142 earned by that system on those contributions, and he must also
1143 pay, or the system from which he is transferring must pay, into
1144 the system to which he is being transferred, an amount equal to
1145 that which the employer would have paid if he had been a member of
1146 that system for each year transferred, together with regular
1147 interest that would have been earned by that system on those
1148 contributions. The retirement system from which he is being
1149 transferred shall be required to pay into the system to which he
1150 is transferring any funds credited to his account. Any additional
1151 funds that may be required shall be paid by the person being
1152 transferred. Those payments may be made in quarterly increments.
1153 Failure to make these proper adjustment payments will void any
1154 transfer of service credits.

1155 (2) The benefits that are being currently paid by the system
1156 in which the law enforcement officer or fireman has last been a
1157 member, and the requirements for retirement or disability
1158 benefits, shall be those applicable to the officer falling under
1159 the provisions of this section. Any law enforcement officer or
1160 fireman who elects to transfer retirement service credit may
1161 immediately transfer the funds and service as provided for in
1162 subsection (1) of this section; however, the amounts that are

1163 transferred by the law enforcement officer or fireman and his
1164 employer, if applicable, and the service credit related to the
1165 transfer of funds, shall not be used in any benefit calculation or
1166 determination of eligibility for benefits until the person has
1167 remained a contributing member of the retirement system to which
1168 he is transferring for the minimum period necessary to qualify for
1169 a monthly retirement allowance or benefit. Upon the complete
1170 transfer and payment of that credit, all time spent in the covered
1171 law enforcement or fire department service, as noted above, within
1172 and for the State of Mississippi or the political subdivisions
1173 thereof, shall apply to the time required by law necessary to
1174 effect the retirement or disability of the officer.

1175 **SECTION 8.** Section 25-13-12, Mississippi Code of 1972, is
1176 amended as follows:

1177 25-13-12. (1) Any member who is receiving a retirement
1178 allowance for service or disability retirement, or any beneficiary
1179 thereof, who has received a monthly benefit for at least one (1)
1180 full fiscal year, shall be eligible to receive an additional
1181 benefit, on December 1 or July 1 of the year as provided in
1182 subsection (6) or (7) of this section, equal to the sum of:

1183 (a) An amount equal to three percent (3%) of the annual
1184 retirement allowance multiplied by the number of full fiscal years
1185 in retirement before the end of the fiscal year in which the
1186 member reaches age sixty (60) or the age established in the latest
1187 phase that has been implemented under subsection (3) of this
1188 section, plus

1189 (b) An additional amount equal to three percent (3%)
1190 compounded by the number of full fiscal years in retirement
1191 beginning with the fiscal year in which the member reaches age
1192 sixty (60) or the age established in the latest phase that has
1193 been implemented under subsection (3) of this section, multiplied
1194 by the amount of the annual retirement allowance.

1195 (2) The calculation of the beneficiary's additional benefit
1196 provided in this section shall be based on the member's age and
1197 full fiscal years in retirement as if the member had lived.

1198 (3) From and after July 1, 2003, the board shall begin
1199 implementing a reduction in the age at which compounding of the
1200 portion of the additional benefit provided in subsection (1)(b) of
1201 this section will begin, which changes shall be implemented in
1202 phases as set forth in the table in this subsection. The board
1203 shall implement the phases systematically upon July 1 after the
1204 board's actuary certifies that implementation of a phase will not
1205 cause the unfunded accrued actuarial liability amortization period
1206 for the retirement system to exceed twenty (20) years. The board
1207 shall have the exclusive authority to set the assumptions that are
1208 used in the actuarial valuation in accordance with Section
1209 25-13-29.

1210 IMPLEMENTATION TABLE FOR AGE OF
1211 COMPOUNDING THE ADDITIONAL BENEFIT

1212 PHASE	1213 AGE AT WHICH 1214 COMPOUNDING 1215 THE ADDITIONAL 1216 BENEFIT BEGINS
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1217 Phase 1	Age 59
1218 Phase 2	Age 58
1219 Phase 3	Age 57
1220 Phase 4	Age 56
1221 Phase 5	Age 55

1222 (4) If a retiree who is receiving a retirement allowance
1223 that will terminate upon the retiree's death is receiving the
1224 additional benefit in one (1) payment and dies on or after July 1
1225 but before December 1, the beneficiary designated on the
1226 retirement application, if any, shall receive in a single payment

1227 a fractional part of the additional benefit based on the number of
1228 months in which a retirement allowance was received during the
1229 fiscal year. If there is no surviving beneficiary, payment shall
1230 be made in accordance with Section 25-13-21.1(1). Likewise, if a
1231 retiree is receiving a retirement allowance that will terminate
1232 upon the retiree's death in two (2) to six (6) monthly
1233 installments, any remaining payments of the additional benefit
1234 will be paid in a lump sum to the beneficiary designated on the
1235 application, or if none, in accordance with Section 25-13-21.1(1).
1236 Any similar remaining payments of the additional benefit payable
1237 under this section to a deceased beneficiary who was receiving a
1238 monthly benefit shall be payable in accordance with the provisions
1239 of Section 25-13-21.1(2). If the additional benefit is being
1240 received in one (1) payment each year, the additional benefit
1241 shall be prorated based on the number of months in which a
1242 retirement allowance was received during the fiscal year when (i)
1243 the monthly benefit payable to a beneficiary terminates due to the
1244 expiration of an option, remarriage or cessation of dependent
1245 status or due to the retiree's return to covered employment, and
1246 (ii) the monthly benefit terminates on or after July 1 and before
1247 December 1.

1248 (5) Each retired member or beneficiary thereof who receives
1249 an annual retirement allowance based on the average compensation
1250 for a period of five (5) successive or joined years and who
1251 receives a retirement allowance for the month of June 1986, shall
1252 receive an ad hoc increase of three percent (3%) in such
1253 retirement allowance effective July 1, 1986.

1254 (6) The additional benefit provided in this section shall be
1255 paid in one (1) payment in December of each year to those persons
1256 who are receiving a retirement allowance on December 1 of that
1257 year, unless an election is made under subsection (7) of this
1258 section. The board, in its discretion, may allow a retired member

1259 or a beneficiary thereof who is receiving the additional benefit
1260 in one (1) payment each year to have the additional benefit paid
1261 in monthly installments if the retired member or beneficiary
1262 submits satisfactory documentation that the continued receipt of
1263 the additional benefit in one (1) payment each year will cause a
1264 financial hardship to the retired member or beneficiary.

1265 (7) Retired members or beneficiaries thereof who are
1266 receiving a retirement allowance may elect by an irrevocable
1267 agreement in writing filed in the Office of the Public Employees'
1268 Retirement System no less than thirty (30) days before July 1 of
1269 any year, to begin receiving the additional benefit provided in
1270 this section in twelve (12) equal monthly installments beginning
1271 on July 1 of the year. This irrevocable agreement shall be
1272 binding on the member and subsequent beneficiaries. Payment of
1273 those monthly installments shall not extend beyond the month in
1274 which a retirement allowance is due and payable. Any retired
1275 member or beneficiary thereof who previously elected to receive
1276 the additional annual payment in monthly installments may elect,
1277 upon application on a form prescribed by the board, to have that
1278 payment made in one (1) payment in December of each year. This
1279 written election must be filed in the office of the Public
1280 Employees' Retirement System before June 1, 2003, and shall be
1281 effective for the fiscal year beginning July 1, 2003. The board,
1282 in its discretion, may allow a retired member or a beneficiary
1283 thereof who is receiving the additional benefit in monthly
1284 installments to have the additional benefit paid in one (1)
1285 payment in December of each year if the retired member or
1286 beneficiary submits satisfactory documentation that the continued
1287 receipt of the additional benefit in monthly installments will
1288 cause financial hardship to the retired member or beneficiary.

1289 (8) The additional benefit or benefits provided in this
1290 section are for the fiscal year in which they are paid.

1291 (9) The amount of the additional benefit provided in
1292 subsection (1)(b) of this section is calculated using the
1293 following formula:
1294 $[(1.03)^n - 1] \times [\text{annual retirement allowance}]$,
1295 where n is the number of full fiscal years in retirement beginning
1296 with the fiscal year in which the member reaches age sixty (60) or
1297 the age established in the latest phase that has been implemented
1298 under subsection (3) of this section.

1299 (10) In the event of death of a retired member or a
1300 beneficiary thereof who is receiving the additional annual payment
1301 in two (2) to six (6) monthly installments under an election made
1302 before July 1, 2002, and who would otherwise be eligible to
1303 receive the additional benefit provided in this section in one (1)
1304 payment in December of the current fiscal year, any remaining
1305 amounts shall be paid in a lump sum to the designated beneficiary.

1306 (11) When a member retires after July 1 and has previously
1307 received a retirement allowance for one or more full fiscal years,
1308 the retired member shall be eligible immediately for the
1309 additional benefit. The additional benefit shall be based on the
1310 current retirement allowance and the number of full fiscal years
1311 in retirement and shall be prorated and paid in monthly
1312 installments based on the number of months a retirement allowance
1313 is paid during the fiscal year.

1314 **SECTION 9.** Section 25-13-13, Mississippi Code of 1972, is
1315 amended as follows:

1316 25-13-13. (1) Upon the death of any highway patrolman who
1317 has retired for service or disability and who has not elected any
1318 other option under Section 25-13-16, his or her spouse shall
1319 receive one-half (1/2) the benefit that he or she was receiving
1320 and each child not having attained his nineteenth birthday shall
1321 receive one-fourth (1/4) of the benefit, but not more than
1322 one-half (1/2) of the benefits shall be paid for the support and

1323 maintenance of two (2) or more children. Upon each child's
1324 attaining the age of nineteen (19) years, the child shall no
1325 longer be eligible for the benefit, and when all of the children
1326 have attained their nineteenth birthday, only the spouse shall be
1327 eligible for one-half (1/2) the amount of the benefit. The spouse
1328 shall continue to be eligible for the benefit in the amount of
1329 fifty percent (50%) of his or her retirement benefit so long as
1330 the spouse may live * * *. Surviving spouses of deceased members
1331 who previously received spouse retirement benefits under this
1332 subsection from and after July 1, 1958, and whose benefits were
1333 terminated before July 1, 2004, because of remarriage, may again
1334 receive the retirement benefits authorized under this subsection
1335 by making application with the board to reinstate the benefits.
1336 Any reinstatement of the benefits shall be prospective only and
1337 shall begin after the first of the month following the date of the
1338 application for reinstatement, but no earlier than July 1, 2004.

1339 (2) Upon the death of any highway patrolman who has served
1340 the minimum retirement period required for eligibility for this
1341 retirement program, his or her spouse and family shall receive all
1342 the benefits payable to the highway patrolman's beneficiaries as
1343 if he or she had retired at the time of his or her death. Those
1344 benefits continue to be paid to the spouse for life. The benefits
1345 are payable on a monthly basis. Surviving spouses of deceased
1346 members who previously received spouse retirement benefits under
1347 this subsection from and after July 1, 1958, and whose benefits
1348 were terminated before July 1, 2004, because of remarriage, may
1349 again receive the retirement benefits authorized under this
1350 subsection by making application with the board to reinstate the
1351 benefits. Any reinstatement of the benefits shall be prospective
1352 only and shall begin after the first of the month following the
1353 date of the application for reinstatement, but no earlier than
1354 July 1, 2004.

1355 (3) The spouse and/or the dependent children of an active
1356 member who is killed in the line of performance of duty or dies as
1357 a direct result of an accident occurring in the line of
1358 performance of duty shall qualify, on approval of the board, for a
1359 retirement allowance on the first of the month following the date
1360 of death, but not before receipt of application by the board. The
1361 spouse shall receive a retirement allowance equal to one-half
1362 (1/2) of the average compensation of the deceased highway
1363 patrolman. In addition to the retirement allowance for the
1364 spouse, or if there is no surviving spouse, a retirement allowance
1365 shall be paid in the amount of one-fourth (1/4) of the average
1366 compensation for the support and maintenance of one (1) child or
1367 in the amount of one-half (1/2) of the average compensation for
1368 the support and maintenance of two (2) or more children. Those
1369 benefits shall cease to be paid for the support and maintenance of
1370 each child upon the child attaining the age of nineteen (19)
1371 years; however, the spouse shall continue to be eligible for the
1372 aforesaid retirement allowance. Benefits may be paid to a
1373 surviving parent or lawful custodian of the children for the use
1374 and benefit of the children without the necessity of appointment
1375 as guardian. The retirement allowance shall continue to be paid
1376 to the spouse for life. Surviving spouses of deceased members who
1377 previously received spouse retirement benefits under this
1378 subsection from and after July 1, 1958, and whose benefits were
1379 terminated before July 1, 2004, because of remarriage, may again
1380 receive the retirement benefits authorized under this subsection
1381 by making application with the board to reinstate the benefits.
1382 Any reinstatement of the benefits shall be prospective only and
1383 shall begin after the first of the month following the date of the
1384 application for reinstatement, but no earlier than July 1, 2004.

1385 (4) All benefits accruing to any child under the provisions
1386 of this chapter shall be paid to the parent custodian of the
1387 children or the legal guardian.

1388 (5) Children receiving the benefits provided in this section
1389 who are permanently or totally disabled shall continue to receive
1390 the benefits for as long as the medical board or other designated
1391 governmental agency certifies that the disability continues. The
1392 age limitation for benefits payable to a child under any provision
1393 of this section shall be extended beyond age nineteen (19), but in
1394 no event beyond the attainment of age twenty-three (23), as long
1395 as the child is a student regularly pursuing a full-time course of
1396 resident study or training in an accredited high school, trade
1397 school, technical or vocational institute, junior or community
1398 college, college, university or comparable recognized educational
1399 institution duly licensed by a state. A student child whose
1400 birthday falls during the school year (September 1 through June
1401 30) is considered not to reach age twenty-three (23) until the
1402 July 1 following the actual twenty-third birthday. A full-time
1403 course of resident study or training means a day or evening
1404 noncorrespondence course that includes school attendance at the
1405 rate of at least thirty-six (36) weeks per academic year or other
1406 applicable period with a subject load sufficient, if successfully
1407 completed, to attain the educational or training objective within
1408 the period generally accepted as minimum for completion, by a
1409 full-time day student, of the academic or training program
1410 concerned.

1411 (6) If all the annuities provided for in this section
1412 payable on the account of the death of a member terminate before
1413 there has been paid an aggregate amount equal to the member's
1414 accumulated contributions standing to the member's credit in the
1415 annuity savings account at the time of the member's death, the
1416 difference between the accumulated contributions and the aggregate

1417 amount of annuity payments shall be paid to the person as the
1418 member has nominated by written designation duly executed and
1419 filed with the board of trustees in the office of the Public
1420 Employees' Retirement System. If there is no designated
1421 beneficiary surviving at termination of benefits, the difference
1422 shall be payable pursuant to Section 25-13-21.1(1).

1423 (7) All benefits paid to a spouse or child due to the death
1424 of a member before or after retirement shall be paid in accordance
1425 with the statutory provisions set forth as of the date of death.

1426 **SECTION 10.** Section 21-29-45, Mississippi Code of 1972, is
1427 amended as follows:

1428 **[For any municipality that has not elected to authorize the**
1429 **continuation of or reinstatement of spouse retirement benefits**
1430 **under the provisions of Section 21-29-329, this section shall read**
1431 **as follows:]**

1432 21-29-45. Upon proper application to the general retirement
1433 board, the benefits to dependents of deceased members and
1434 retirants shall be paid as follows:

1435 (a) If any member dies for causes other than the
1436 performance of duty in the service of the municipality before
1437 completing five (5) years' service, there shall be paid to his or
1438 her designated beneficiary or his or her legal representative, if
1439 no beneficiary has been designated, from the employees' savings
1440 fund the sum equal to the amount accumulated in his or her
1441 individual account.

1442 (b) If any member dies who has not had less than five
1443 (5) and not more than twenty (20) years' service with the
1444 municipality, there shall be paid to the spouse, from the
1445 retirement reserve fund, for each year's active service, not to
1446 exceed a period of twenty (20) years, one-fortieth (1/40) of the
1447 average monthly salary or compensation received by the member in
1448 the four-year or two-year period, as the case may be, next

1449 preceding the death, for the use of the spouse and the child or
1450 children of the deceased member under the age of eighteen (18)
1451 years, so long as the spouse remains unmarried. If, after the
1452 marriage of the spouse, there remains a child or children of the
1453 deceased member under the age of eighteen (18) years, the payments
1454 shall continue to be made to a parent or lawful custodian of the
1455 child or children without the necessity of appointment as guardian
1456 for the benefit of the child or children, so long as the child or
1457 children are under the age of eighteen (18) years. After the
1458 death or marriage of the spouse, all payments to the spouse shall
1459 cease, and after the death or attainment of eighteen (18) years of
1460 any child or children of the deceased, all payments to the child
1461 or children over eighteen (18) years of age shall cease. If the
1462 deceased member is not survived by a spouse or child or children
1463 under the age of eighteen (18) years, but is survived by a
1464 father * * * or a mother dependent upon him or her, the payments
1465 shall continue to be made to the dependent father or mother, or
1466 both, so long as each lives. The word "dependent," as used in
1467 this section, shall mean "wholly dependent," as determined by the
1468 retirement board.

1469 (c) If any member dies after having completed twenty
1470 (20) years' service as required by Section 21-29-31, or if any
1471 retirant dies, there shall be paid from the retirement reserve
1472 fund to the spouse or the dependents designated in paragraph (b)
1473 of this section, the amount of benefits or retirement pay equal to
1474 the sum being paid to the deceased member or retirant, or which
1475 would have been paid to the deceased member or retirant if he or
1476 she had applied for benefits under this section, on the date of
1477 his or her death.

1478 (d) If any member dies before becoming eligible to
1479 receive benefits under this article as a result of the performance
1480 of duty to the municipality, there shall be paid to the spouse or

1481 dependents designated in paragraph (b) of this section from the
1482 retirement reserve fund, an amount equal to fifty percent (50%) of
1483 the monthly salary of the deceased member on the date of his or
1484 her death. This amount shall be paid to the same beneficiaries
1485 and for the same period of time as those beneficiaries and periods
1486 of time set forth in paragraph (b) of this section.

1487 **[For any municipality that has elected to authorize the**
1488 **continuation of or reinstatement of spouse retirement benefits**
1489 **under the provisions of Section 21-29-329, this section shall read**
1490 **as follows:]**

1491 21-29-45. Upon proper application to the general retirement
1492 board, the benefits to dependents of deceased members and
1493 retirants shall be paid as follows:

1494 (a) If any member dies for causes other than the
1495 performance of duty in the service of the municipality before
1496 completing five (5) years' service, there shall be paid to his or
1497 her designated beneficiary or his or her legal representative, if
1498 no beneficiary has been designated, from the employees' savings
1499 fund the sum equal to the amount accumulated in his or her
1500 individual account.

1501 (b) If any member dies who has not had less than five
1502 (5) and not more than twenty (20) years' service with the
1503 municipality, there shall be paid to the spouse, from the
1504 retirement reserve fund, for each year's active service, not to
1505 exceed a period of twenty (20) years, one-fortieth (1/40) of the
1506 average monthly salary or compensation received by the member in
1507 the four-year or two-year period, as the case may be, next
1508 preceding the death, for the use of the spouse and the child or
1509 children of the deceased member under the age of eighteen (18)
1510 years, so long as the spouse lives. If, after the death of the
1511 spouse, there remains a child or children of the deceased member
1512 under the age of eighteen (18) years, the payments shall continue

1513 to be made to a parent or lawful custodian of the child or
1514 children without the necessity of appointment as guardian for the
1515 benefit of the child or children, so long as the child or children
1516 are under the age of eighteen (18) years. After the death * * *
1517 of the spouse, all payments to the spouse shall cease, and after
1518 the death or attainment of eighteen (18) years of any child or
1519 children of the deceased member, all payments to the child or
1520 children over eighteen (18) years of age shall cease. If the
1521 deceased member is not survived by a spouse, child or children
1522 under the age of eighteen (18) years, but is survived by a
1523 father * * * or a mother dependent upon him or her, the payments
1524 shall continue to be made to the dependent father or mother, or
1525 both, so long as each lives. The word "dependent," as used in
1526 this section, shall mean "wholly dependent," as determined by the
1527 retirement board.

1528 (c) If any member dies after having completed twenty
1529 (20) years' service as required by Section 21-29-31, or if any
1530 retirant dies, there shall be paid from the retirement reserve
1531 fund to the spouse or the dependents designated in paragraph (b)
1532 of this section, the amount of benefits or retirement pay equal to
1533 the sum being paid to the deceased member or retirant, or which
1534 would have been paid to the deceased member or retirant if he or
1535 she had applied for benefits under this section, on the date of
1536 his or her death.

1537 (d) If any member dies before becoming eligible to
1538 receive benefits under this article as a result of the performance
1539 of duty to the municipality, there shall be paid to the spouse or
1540 dependents designated in paragraph (b) of this section from the
1541 retirement reserve fund, an amount equal to fifty percent (50%) of
1542 the monthly salary of the deceased member on the date of his or
1543 her death. This amount shall be paid to the same beneficiaries

1544 and for the same period of time as those beneficiaries and periods
1545 of time set forth in paragraph (b) of this section.

1546 **SECTION 11.** Section 21-29-145, Mississippi Code of 1972, is
1547 amended as follows:

1548 **[For any municipality that has not elected to authorize the**
1549 **continuation of or reinstatement of spouse retirement benefits**
1550 **under the provisions of Section 21-29-329, this section shall read**
1551 **as follows:]**

1552 21-29-145. (1) If any member of the fire or police
1553 department dies in active service, or dies in inactive service on
1554 account of disability approved for disability relief under the
1555 provisions of Section 21-29-133, as a result of injury received
1556 while in the discharge of duty in the service of the fire
1557 department or police department, or dies as a result of sickness
1558 or disease, due to the discharge of duty while in service as a
1559 member of the fire or police department, or if the member dies
1560 while entitled to relief after retirement under Section 21-29-139,
1561 the amount of disability relief or retirement being paid, or which
1562 should have been properly paid, shall continue to be paid from the
1563 fund to the spouse of the deceased member for the use of the
1564 spouse * * * and the child or children of the deceased member, so
1565 long as the spouse remains unmarried. If, after the marriage of
1566 the spouse, there remains a child or children of the deceased
1567 member, the payments shall continue to be made to a parent or
1568 lawful custodian of the child or children without the necessity of
1569 appointment as guardian for the benefit of the child or children.
1570 After the death or marriage of the spouse, all payments to the
1571 spouse shall cease, and after the death of any child or children
1572 of the deceased member, all payments to the child or children
1573 shall cease. If the deceased member is not survived by spouse or
1574 child or children, but is survived by a father, * * *
1575 mother * * *, or an unmarried sister dependent upon him or her,

1576 the payments shall continue to be made to the dependent father or
1577 mother or both, so long as each lives, or if there is no dependent
1578 father or mother surviving the deceased member, the payments shall
1579 continue to be made to the unmarried dependent sister or dependent
1580 sisters of the deceased, so long as the beneficiary or
1581 beneficiaries * * * remain unmarried. Upon the death or marriage
1582 of any such sister, all payments shall cease to her. Payments to
1583 dependents under this section are for services rendered by the
1584 members of the fire and/or police department, and the amount of
1585 payment is within the discretion of the board of disability and
1586 relief, but in no event shall the amount payable under this
1587 section be in excess of the amount that would have been payable as
1588 disability and relief to a member of the department. If the
1589 father, * * * mother * * *, or * * * sisters are not wholly
1590 dependent, then they shall not receive any amount in excess of the
1591 difference between the income of the father, mother, sister or
1592 sisters, and the amount that the deceased member would have been
1593 entitled to.

1594 (2) For purposes of this section:

1595 (a) * * * "Dependent" means wholly dependent upon the
1596 deceased at the time of his death.

1597 (b) * * * "Child" or "children" means:

1598 (i) Children of the deceased member under the age
1599 of eighteen (18);

1600 (ii) Children of the deceased member eighteen (18)
1601 years of age or older who have not yet reached their twenty-third
1602 birthday and are pursuing a full-time education; or

1603 (iii) Children of the deceased member who, though
1604 eighteen (18) years of age or older, are wholly dependent upon the
1605 deceased member and incapable of self-support by reason of mental
1606 or physical disability.

1607 [For any municipality that has elected to authorize the
1608 continuation of or reinstatement of spouse retirement benefits
1609 under the provisions of Section 21-29-329, this section shall read
1610 as follows:]

1611 21-29-145. (1) If any member of the fire or police
1612 department dies in active service, or dies in inactive service on
1613 account of disability approved for disability relief under the
1614 provisions of Section 21-29-133, as a result of injury received
1615 while in the discharge of duty in the service of the fire
1616 department or police department, or dies as a result of sickness
1617 or disease, due to the discharge of duty while in service as a
1618 member of the fire or police department, or if the member dies
1619 while entitled to relief after retirement under Section 21-29-139,
1620 the amount of disability relief or retirement being paid, or which
1621 should have been properly paid, shall continue to be paid from the
1622 fund to the spouse of the deceased member for life for the use of
1623 the spouse * * * and the child or children of the deceased member.
1624 If the deceased member is not survived by a spouse, but there
1625 remains a child or children of the deceased member, the payments
1626 shall continue to be made to a parent or lawful custodian of the
1627 child or children without the necessity of appointment as guardian
1628 for the benefit of the child or children. After the death * * *
1629 of the spouse, all payments to the spouse shall cease, and after
1630 the death of any child or children of the deceased member, all
1631 payments to the child or children shall cease. If the deceased
1632 member is not survived by spouse or child or children, but is
1633 survived by a father, * * * mother * * * or an unmarried sister
1634 dependent upon him or her, the payments shall continue to be made
1635 to the dependent father or mother or both, so long as each lives.
1636 If there is no dependent father or mother surviving the deceased
1637 member, the payments shall continue to be made to the unmarried
1638 dependent sister or * * * sisters of the deceased member, so long

1639 as the beneficiary or beneficiaries * * * remain unmarried. Upon
1640 the death or marriage of any such sister, all payments shall cease
1641 to her. Payments to dependents under this section are for
1642 services rendered by the members of the fire and/or police
1643 department, and the amount of payment is within the discretion of
1644 the board of disability and relief, but in no event shall the
1645 amount payable under this section be in excess of the amount that
1646 would have been payable as disability and relief to a member of
1647 the department. If the father, * * * mother * * * or * * *
1648 sisters are not wholly dependent, then they shall not receive any
1649 amount in excess of the difference between the income of the
1650 father, mother, sister or sisters, and the amount that the
1651 deceased member would have been entitled to.

1652 (2) For the purposes of this section:

1653 (a) * * * "Dependent" means wholly dependent upon the
1654 deceased member at the time of his or her death.

1655 (b) * * * "Child" or "children" means:

1656 (i) Children of the deceased member under the age
1657 of eighteen (18);

1658 (ii) Children of the deceased member who are
1659 eighteen (18) years of age or older who have not yet reached their
1660 twenty-third birthday and are pursuing a full-time education; or

1661 (iii) Children of the deceased member who, though
1662 eighteen (18) years of age or older, are wholly dependent upon the
1663 deceased member and incapable of self-support by reason of mental
1664 or physical disability.

1665 **SECTION 12.** Section 21-29-147, Mississippi Code of 1972, is
1666 amended as follows:

1667 **[For any municipality that has not elected to authorize the**
1668 **continuation of or reinstatement of spouse retirement benefits**
1669 **under the provisions of Section 21-29-329, this section shall read**
1670 **as follows:]**

1671 21-29-147. (1) If any member of a fire or police department
1672 dies while a member of the fire or police department, and * * *
1673 has had not less than five (5) years' service with the department,
1674 there shall be paid from the firemen's and policemen's disability
1675 and relief fund benefits as follows:

1676 (a) For each year's active service, not to exceed a
1677 period of twenty (20) years, one-fortieth (1/40) of the average
1678 monthly salary or compensation received by the member in the
1679 six-month period next preceding his or her death; and

1680 (b) For each full year of active service in excess of
1681 twenty (20) years service, an additional payment in a sum equal to
1682 one and seven-tenths percent (1-7/10%) of the same average monthly
1683 base salary and longevity pay received by the member in the
1684 six-month period next preceding his or her death (provided that no
1685 such payment shall exceed sixty-six and two-thirds percent
1686 (66-2/3%) of the average monthly base salary and longevity pay
1687 received by a member for the six-month period next preceding his
1688 or her death) to the spouse of the deceased member for the use of
1689 the spouse and the child or children of the deceased member under
1690 the age of eighteen (18) years, so long as he or she remains
1691 unmarried, and if, after the marriage of the spouse, there remains
1692 a child or children of the deceased member still under the age of
1693 eighteen (18) years, the payments shall continue to be made to a
1694 parent or lawful custodian of the child or children without the
1695 necessity of appointment as guardian for the benefit of the child
1696 or children, so long as the child or children are under the age of
1697 eighteen (18) years. After the death or marriage of the spouse,
1698 all payments to the spouse shall cease, and after the death or
1699 attainment of the age of eighteen (18) years of any child or
1700 children of the deceased member, all payments to the child or
1701 children over eighteen (18) years of age shall cease. If the
1702 deceased member is not survived by spouse or child or children

1703 under the age of eighteen (18) years, but is survived by a
1704 father, * * * mother * * * or an unmarried sister dependent upon
1705 him or her, the payments shall continue to be made to the
1706 dependent father or mother or both, so long as each lives. If
1707 there is no dependent father or mother surviving the deceased
1708 member, the payments shall continue to be made to the dependent
1709 sister or * * * sisters of the deceased member, or dependent
1710 incurable children of the deceased member, so long as the
1711 beneficiary or beneficiaries * * * remain unmarried. Upon the
1712 death or marriage of any such sisters, all payments shall cease to
1713 her. The word "dependent" as used in this section shall mean
1714 "wholly dependent."

1715 (2) It is the intention of the Legislature that the benefits
1716 authorized by paragraph (b) of subsection (1) of this section,
1717 shall be paid to all qualified and eligible spouses whose deceased
1718 spouses died before March 27, 1978.

1719 **[For any municipality that has elected to authorize the**
1720 **continuation of or reinstatement of spouse retirement benefits**
1721 **under the provisions of Section 21-29-329, this section shall read**
1722 **as follows:]**

1723 21-29-147. (1) If any member of a fire or police department
1724 dies while a member of the fire or police department, and who has
1725 had not less than five (5) years' service with the department,
1726 there shall be paid from the firemen's and policemen's disability
1727 and relief fund benefits as follows:

1728 (a) For each year's active service, not to exceed a
1729 period of twenty (20) years, one-fortieth (1/40) of the average
1730 monthly salary or compensation received by the member in the
1731 six-month period next preceding his or her death; and

1732 (b) For each full year of active service in excess of
1733 twenty (20) years service, an additional payment in a sum equal to
1734 one and seven-tenths percent (1-7/10%) of the same average monthly

1735 base salary and longevity pay received by the member in the
1736 six-month period next preceding his or her death (provided that no
1737 such payment shall exceed sixty-six and two-thirds percent
1738 (66-2/3%) of the average monthly base salary and longevity pay
1739 received by a member for the six-month period next preceding his
1740 or her death) to the spouse of the deceased member for life for
1741 the use of the spouse and the child or children of the deceased
1742 member under the age of eighteen (18) years. If the deceased
1743 member is not survived by a spouse, but there remains a child or
1744 children of the deceased member still under the age of eighteen
1745 (18) years, the payments shall * * * be made to a parent or lawful
1746 custodian of the child or children without the necessity of
1747 appointment as guardian for the benefit of the child or children,
1748 so long as the child or children are under the age of eighteen
1749 (18) years. After the death * * * of the spouse, all payments to
1750 the spouse shall cease, and after the death or attainment of the
1751 age of eighteen (18) years of any child or children of the
1752 deceased member, all payments to the child or children over
1753 eighteen (18) years of age shall cease. If the deceased member is
1754 not survived by spouse or child or children under the age of
1755 eighteen (18) years, but is survived by a father, * * *
1756 mother * * * or an unmarried sister dependent upon him or her, the
1757 payments shall continue to be made to the dependent father or
1758 mother or both, so long as each lives. If there is no dependent
1759 father or mother surviving the deceased member, the payments shall
1760 continue to be made to the dependent sister or * * * sisters of
1761 the deceased member, or dependent incurable children of the
1762 deceased member, so long as the beneficiary or beneficiaries * * *
1763 remain unmarried. Upon the death or marriage of any such sisters,
1764 all payments shall cease to her. The word "dependent" as used in
1765 this section shall mean "wholly dependent."

1766 (2) It is the intention of the Legislature that the benefits
1767 authorized by paragraph (b) of subsection (1) of this section
1768 shall be paid to all qualified and eligible spouses whose deceased
1769 spouses died before March 27, 1978.

1770 **SECTION 13.** Section 21-29-255, Mississippi Code of 1972, is
1771 amended as follows:

1772 **[For any municipality that has not elected to authorize the**
1773 **continuation of or reinstatement of spouse retirement benefits**
1774 **under the provisions of Section 21-29-329, this section shall read**
1775 **as follows:]**

1776 21-29-255. (1) If any member of the fire or police
1777 department dies in active service, or dies in inactive service on
1778 account of disability approved for disability relief under Section
1779 21-29-241, as a result of injury received while in the discharge
1780 of duty in the service of the fire department or police
1781 department, or dies as a result of sickness or disease, due to the
1782 discharge of duty while in service as a member of the fire or
1783 police department, or if the member dies while entitled to relief
1784 after retirement under Section 21-29-245, the amount of disability
1785 relief or retirement relief being paid, or which should have been
1786 properly paid, shall continue to be paid from the fund to the
1787 spouse of the deceased member for the use of the spouse and the
1788 child, or children of the deceased member, so long as the spouse
1789 remains unmarried. If, after the marriage of the spouse, there
1790 remains a child or children of the deceased member, the payments
1791 shall continue to be made to a parent or lawful custodian of the
1792 child or children without the necessity of appointment as guardian
1793 for the benefit of the child or children. After the death or
1794 marriage of the spouse, all payments to the spouse shall cease,
1795 and after the death of any child or children of the deceased, all
1796 payments to the child or children shall cease. If the deceased
1797 member is not survived by a spouse or child or children, but is

1798 survived by a father * * * or a mother dependent upon him or her,
1799 the payments shall continue to be made to the dependent father or
1800 mother, or both, so long as each lives. If there is no dependent
1801 father or mother surviving the deceased member, the payments shall
1802 continue to be made to the unmarried dependent sister or * * *
1803 sisters of the deceased member, so long as the beneficiary or
1804 beneficiaries * * * remain unmarried. Upon the death or marriage
1805 of any such sister, all payments shall cease to her. Payments to
1806 dependents under this section are for services rendered to the
1807 members of the fire and/or police department, and the amount of
1808 payments is within the discretion of the board of disability and
1809 relief, but in no event shall the amount payable under this
1810 section be in excess of the amount that would have been payable as
1811 disability and relief to a member of the department.

1812 If any member of the fire or police department dies while a
1813 member of the fire department or police department, and the member
1814 has not less than five (5) years' service with the department,
1815 there shall be paid from the firemen's and policemen's disability
1816 and relief fund the following benefits:

1817 (a) For each year's active service, not to exceed a
1818 period of twenty (20) years, one-fortieth (1/40) of the average
1819 monthly salary or compensation received by the member in the
1820 six-month period next preceding his or her death; and

1821 (b) For each full year of active service in excess of
1822 twenty (20) years' service, an additional payment in a sum equal
1823 to one and seven-tenths percent (1-7/10%) of the same average
1824 monthly base salary and longevity pay received by the member in
1825 the six-month period next preceding his or her death (provided
1826 that no such payment shall exceed sixty-six and two-thirds percent
1827 (66-2/3%) of the average monthly base salary and longevity pay
1828 received by a member for the six-month period next preceding his
1829 or her death) to the spouse of the deceased member for the use of

1830 the spouse and the child or children of the deceased member, so
1831 long as the spouse remains unmarried and if, after the marriage of
1832 the spouse, there remains a child or children of the deceased
1833 member, the payments shall continue to be made to a parent or
1834 lawful custodian of the child or children without the necessity of
1835 appointment as guardian for the benefit of the child or children,
1836 and after the death or marriage of the spouse, all payments to the
1837 spouse shall cease, and after the death of any child or children
1838 of the deceased member, all payments to the child or children
1839 shall cease. If the deceased member is not survived by a spouse
1840 or child or children, but is survived by a father, * * *
1841 mother * * * or an unmarried sister dependent upon him or her, the
1842 payments shall continue to be made to the dependent father or
1843 mother or both, so long as each lives, or if there is no dependent
1844 father or mother surviving the deceased member, the payments shall
1845 continue to be made to the dependent sister or * * * sisters of
1846 the deceased member, or dependent incurable children, so long as
1847 the beneficiary or beneficiaries * * * remain unmarried. Upon the
1848 death or marriage of any such sisters, all payments shall cease to
1849 her. * * *

1850 (2) For purposes of this section:

1851 (a) * * * "Dependent" means wholly dependent.

1852 (b) * * * "Child" or "children" means:

1853 (i) Children of the deceased member under the age
1854 of eighteen (18);

1855 (ii) Children of the deceased member eighteen (18)
1856 years of age or older who have not yet reached their twenty-third
1857 birthday and are pursuing a full-time education; or

1858 (iii) Children of the deceased member who, though
1859 eighteen (18) years of age or older, are wholly dependent upon the
1860 deceased member and incapable of self-support by reason of mental
1861 or physical disability.

1862 [For any municipality that has elected to authorize the
1863 continuation of or reinstatement of spouse retirement benefits
1864 under the provisions of Section 21-29-329, this section shall read
1865 as follows:]

1866 21-29-255. (1) If any member of the fire or police
1867 department dies in active service, or dies in inactive service on
1868 account of disability approved for disability relief under Section
1869 21-29-241, as a result of injury received while in the discharge
1870 of duty in the service of the fire department or police
1871 department, or dies as a result of sickness or disease, due to the
1872 discharge of duty while in service as a member of the fire or
1873 police department, or if the member dies while entitled to relief
1874 after retirement under Section 21-29-245, the amount of disability
1875 relief or retirement relief being paid, or which should have been
1876 properly paid, shall continue to be paid from the fund to the
1877 spouse of the deceased member for life for the use of the spouse
1878 and the child or children of the deceased member. If the deceased
1879 member is not survived by a spouse, but there remains a child or
1880 children of the deceased member, the payments shall continue to be
1881 made to a parent or lawful custodian of the child or children
1882 without the necessity of appointment as guardian for the benefit
1883 of the child or children. After the death * * * of the spouse,
1884 all payments to the spouse shall cease, and after the death of any
1885 child or children of the deceased member, all payments to the
1886 child or children shall cease. If the deceased member is not
1887 survived by a spouse or child or children, but is survived by a
1888 father * * * or a mother dependent upon him or her, the payments
1889 shall continue to be made to the dependent father or mother, or
1890 both, so long as each lives, or if there is no dependent father or
1891 mother surviving the deceased member, the payments shall continue
1892 to be made to the unmarried dependent sister or * * * sisters of
1893 the deceased member, so long as the beneficiary or

1894 beneficiaries * * * remain unmarried. Upon the death or marriage
1895 of any such sister, all payments shall cease to her. Payments to
1896 dependents under this section are for services rendered to the
1897 members of the fire and/or police department, and the amount of
1898 payments is within the discretion of the board of disability and
1899 relief, but in no event shall the amount payable under this
1900 section be in excess of the amount that would have been payable as
1901 disability and relief to a member of the department.

1902 If any member of the fire or police department dies while a
1903 member of the fire department or police department, and the member
1904 has had not less than five (5) years' service with the department,
1905 there shall be paid from the firemen's and policemen's disability
1906 and relief fund the following benefits:

1907 (a) For each year's active service, not to exceed a
1908 period of twenty (20) years, one-fortieth (1/40) of the average
1909 monthly salary or compensation received by the member in the
1910 six-month period next preceding his or her death; and

1911 (b) For each full year of active service in excess of
1912 twenty (20) years service, an additional payment in a sum equal to
1913 one and seven-tenths percent (1-7/10%) of the same average monthly
1914 base salary and longevity pay received by the member in the
1915 six-month period next preceding his or her death (provided that no
1916 such payment shall exceed sixty-six and two-thirds percent
1917 (66-2/3%) of the average monthly base salary and longevity pay
1918 received by a member for the six-month period next preceding his
1919 or her death) to the spouse of the deceased member for the use of
1920 the spouse and the child or children of the deceased member, so
1921 long as the spouse lives and if, after the death of the spouse,
1922 there remains a child or children of the deceased member, the
1923 payments shall continue to be made to a parent or lawful custodian
1924 of the child or children without the necessity of appointment as
1925 guardian for the benefit of the child or children. After the

1926 death * * * of the spouse, all payments to the spouse shall cease,
1927 and after the death of any child or children of the deceased
1928 member, all payments to the child or children shall cease. If the
1929 deceased member is not survived by spouse or child or children,
1930 but is survived by a father, * * * mother * * * or an unmarried
1931 sister dependent upon him or her, the payments shall continue to
1932 be made to the dependent father or mother or both, so long as each
1933 lives, or if there is no dependent father or mother surviving the
1934 deceased member, the payments shall continue to be made to the
1935 dependent sister or * * * sisters of the deceased, or dependent
1936 incurable children, so long as the beneficiary or beneficiaries
1937 remains unmarried. Upon the death or marriage of any such
1938 sisters, all payments shall cease to her. * * *

1939 (2) For the purposes of this section:

1940 (a) * * * "Dependent" means wholly dependent.

1941 (b) * * * "Child" or "children" means:

1942 (i) Children of the deceased member under the age
1943 of eighteen (18);

1944 (ii) Children of the deceased member eighteen (18)
1945 years of age or older who have not yet reached their twenty-third
1946 birthday and are pursuing a full-time education; or

1947 (iii) Children of the deceased member who, though
1948 eighteen (18) years of age or older, are wholly dependent upon the
1949 deceased and incapable of self-support by reason of mental or
1950 physical disability.

1951 **SECTION 14.** Section 63-15-71, Mississippi Code of 1972, is
1952 amended as follows:

1953 63-15-71. (1) The department shall, upon request and
1954 receipt of proper fees, furnish any person a certified abstract of
1955 the operating record of any person subject to the provisions of
1956 this chapter, which abstract shall also fully designate the motor
1957 vehicles, if any, registered in the name of such person. If there

1958 shall be no record of any conviction of such person of violating
1959 any law relating to the operation of a motor vehicle or of any
1960 injury or damage caused by such person, the department shall so
1961 certify.

1962 (2) In addition to any other fees, the department shall
1963 charge and collect Two Dollars (\$2.00) for furnishing a certified
1964 abstract to any person. This additional fee shall be deposited
1965 into the Disability and Relief Fund for the Mississippi Highway
1966 Safety Patrol.

1967 **SECTION 15.** Sections 1, 4 and 8 of this act shall take
1968 effect and be in force from and after the passage of this act.
1969 The remainder of this act shall take effect and be in force from
1970 and after July 1, 2004.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO CREATE NEW SECTION 21-29-327, MISSISSIPPI CODE OF
2 1972, TO AUTHORIZE THE BOARD OF TRUSTEES OF THE PUBLIC EMPLOYEES'
3 RETIREMENT SYSTEM TO ASSESS INTEREST ON DELINQUENT PAYMENTS FROM
4 MUNICIPALITIES WHOSE RETIREMENT FUNDS IT ADMINISTERS; TO AUTHORIZE
5 THE BOARD TO SUE MUNICIPALITIES FOR THOSE DELINQUENT PAYMENTS AND
6 INTEREST IN A COURT OF COMPETENT JURISDICTION; TO CREATE NEW
7 SECTION 21-29-329, MISSISSIPPI CODE OF 1972, TO AUTHORIZE
8 MUNICIPALITIES THAT HAVE A RETIREMENT FUND ADMINISTERED BY THE
9 BOARD OF TRUSTEES OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM TO
10 ADOPT A RESOLUTION TO ALLOW THOSE SPOUSES WHO ARE RECEIVING
11 RETIREMENT BENEFITS TO CONTINUE TO RECEIVE SPOUSE RETIREMENT
12 BENEFITS FOR LIFE EVEN IF THE SPOUSE REMARRIES; TO PROVIDE THAT
13 THE RESOLUTION ALSO MAY PROVIDE THAT SURVIVING SPOUSES OF DECEASED
14 MEMBERS WHO RECEIVED SPOUSE RETIREMENT BENEFITS THAT WERE
15 TERMINATED UPON REMARRIAGE TO AGAIN RECEIVE SPOUSE RETIREMENT
16 BENEFITS; TO PROVIDE THE CONDITIONS MUST BE MET IN ORDER FOR THE
17 BENEFITS TO BE REINSTATED; TO AMEND SECTIONS 25-11-15, 25-11-103,
18 25-11-105, 25-11-114, 25-11-137, 25-13-12 AND 25-13-13,
19 MISSISSIPPI CODE OF 1972, TO REMOVE CERTAIN RESTRICTIONS ON THE
20 PURCHASE OF COMPUTER SOFTWARE AND EQUIPMENT BY THE PUBLIC
21 EMPLOYEES' RETIREMENT SYSTEM; TO REVISE DEFINITIONS UNDER THE LAWS
22 GOVERNING THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM TO CLARIFY THAT
23 THE TERMS "AVERAGE COMPENSATION" AND "EARNED COMPENSATION" DO NOT
24 INCLUDE NONTAXABLE AMOUNTS PAID BY THE EMPLOYER FOR HEALTH AND
25 LIFE INSURANCE, TO PROVIDE THAT CERTAIN AMOUNTS LAWFULLY PAID IN A
26 LUMP SUM FOR MAJOR MEDICAL LEAVE SHALL BE INCLUDED IN THE
27 CALCULATION OF AVERAGE COMPENSATION, AND TO PROVIDE THAT THE TERM
28 "BENEFICIARY" MAY INCLUDE AN ORGANIZATION, ESTATE, TRUST OR ENTITY
29 UNDER CERTAIN CIRCUMSTANCES; TO MAKE IT CLEAR THAT THE BOARD OF
30 TRUSTEES OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM MAY SUE FOR
31 DELINQUENT PAYMENTS AND OTHER AMOUNTS CERTIFIED BY THE BOARD AS
32 OWED BY THE EMPLOYER; TO REQUIRE THE PUBLIC EMPLOYEES' RETIREMENT
33 SYSTEM TO ALLOW THOSE SPOUSES WHO ARE RECEIVING RETIREMENT

34 BENEFITS TO CONTINUE TO RECEIVE SPOUSE RETIREMENT BENEFITS FOR
35 LIFE EVEN IF THE SPOUSE REMARRIES, AND TO ALLOW SURVIVING SPOUSES
36 OF DECEASED MEMBERS WHO RECEIVED SPOUSE RETIREMENT BENEFITS THAT
37 WERE TERMINATED UPON REMARRIAGE TO AGAIN RECEIVE SPOUSE RETIREMENT
38 BENEFITS; TO PROVIDE THAT A LAW ENFORCEMENT OFFICER OR FIREMAN WHO
39 CHANGES EMPLOYMENT AND TRANSFERS RETIREMENT SERVICE CREDIT OR
40 FUNDS TO ANOTHER RETIREMENT SYSTEM ADMINISTERED BY THE BOARD OF
41 TRUSTEES OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM MAY DO SO
42 IMMEDIATELY, BUT THE AMOUNTS SO TRANSFERRED MAY NOT BE USED IN ANY
43 BENEFIT CALCULATION OR DETERMINATION OF THE ELIGIBILITY FOR
44 BENEFITS UNTIL THE PERSON HAS REMAINED A CONTRIBUTING MEMBER OF
45 THE RETIREMENT SYSTEM TO WHICH HE IS TRANSFERRING FOR THE MINIMUM
46 PERIOD NECESSARY TO QUALIFY FOR A MONTHLY RETIREMENT ALLOWANCE OR
47 BENEFIT; TO PROVIDE THAT RETIRED MEMBERS OF THE HIGHWAY PATROL
48 RETIREMENT SYSTEM WHO ARE REEMPLOYED AND WHO PREVIOUSLY QUALIFIED
49 FOR A COST OF LIVING ALLOWANCE SHALL BE ELIGIBLE IMMEDIATELY FOR
50 THE COST OF LIVING ALLOWANCE UPON A LATER RETIREMENT; TO AMEND
51 SECTIONS 21-29-45, 21-29-145, 21-29-147 AND 21-29-255, MISSISSIPPI
52 CODE OF 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; TO
53 AMEND SECTION 63-15-71, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
54 THE DEPARTMENT OF PUBLIC SAFETY SHALL CHARGE A \$2.00 FEE PER
55 ABSTRACT TO BE DEPOSITED INTO THE DISABILITY AND RELIEF FUND FOR
56 THE MISSISSIPPI HIGHWAY SAFETY PATROL; AND FOR RELATED PURPOSES.

CONFEREES FOR THE SENATE

X (SIGNED)
Thomas E. Robertson

X (SIGNED)
Jack Gordon

X (SIGNED)
Walter Michel

CONFEREES FOR THE HOUSE

X (SIGNED)
Johnny W. Stringer

X (SIGNED)
Cecil Brown

X (SIGNED)
Joseph L. Warren