

By: Senator(s) Tollison

To: Finance

SENATE BILL NO. 2107

1 AN ACT TO CREATE NEW SECTIONS 25-11-147, 25-11-321 AND
2 25-13-37, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE RECEIPT OF
3 RETIREMENT BENEFITS FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM,
4 THE SUPPLEMENTAL LEGISLATIVE RETIREMENT SYSTEM AND THE MISSISSIPPI
5 HIGHWAY SAFETY PATROL RETIREMENT SYSTEM IS CONDITIONED ON THE
6 MEMBER'S HONEST AND FAITHFUL PERFORMANCE OF HIS OR HER PUBLIC
7 DUTIES FOR THE STATE; TO PROVIDE THAT A MEMBER'S CONVICTION OF OR
8 PLEA OF GUILTY OR NOLO CONTENDERE TO A FELONY THAT IS RELATED TO
9 OR IN CONNECTION WITH THE MEMBER'S EMPLOYMENT IN THE STATE SERVICE
10 IS CONSIDERED TO BE A BREACH OF THE PUBLIC TRUST AND A BREACH OF
11 THE MEMBER'S CONTRACT WITH THE STATE; TO PROVIDE THAT IF A MEMBER
12 OF THE SYSTEM OR PLAN IS CONVICTED OF OR ENTERS A PLEA OF GUILTY
13 OR NOLO CONTENDERE IN ANY COURT TO A FELONY THAT IS RELATED TO OR
14 IN CONNECTION WITH THE MEMBER'S EMPLOYMENT IN THE STATE SERVICE
15 AND IS COMMITTED ON OR AFTER JULY 1, 2018, THE COURT SHALL CONDUCT
16 A HEARING IN A SEPARATE CIVIL PROCEEDING TO DETERMINE IF ALL OF
17 THE CONDITIONS HAVE BEEN MET; TO PROVIDE THAT IF ALL OF THE
18 CONDITIONS HAVE BEEN MET, THE COURT SHALL ISSUE AN ORDER THAT THE
19 MEMBER BE TERMINATED FROM MEMBERSHIP IN THE SYSTEM OR PLAN AND
20 FORFEIT HIS OR HER RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN; TO
21 PROVIDE THAT A MEMBER WHO IS CONVICTED OF SUCH A CRIME SHALL NOT
22 BE TERMINATED FROM MEMBERSHIP IN THE SYSTEM OR PLAN OR FORFEIT HIS
23 OR HER RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN UNTIL ALL
24 APPEALS OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE TIME
25 FOR AN APPEAL FROM THE CONVICTION HAS EXPIRED; TO PROVIDE THAT
26 AFTER RECEIVING THE TERMINATION AND FORFEITURE ORDER FROM THE
27 COURT, THE SYSTEM SHALL REQUEST THE ATTORNEY GENERAL FOR A
28 DETERMINATION OF WHETHER ALL APPEALS OF THE CONVICTION HAVE BEEN
29 FINALLY CONCLUDED OR THE TIME FOR AN APPEAL FROM THE CONVICTION
30 HAS EXPIRED; TO PROVIDE THAT AFTER THE ATTORNEY GENERAL NOTIFIES
31 THE SYSTEM THAT ALL APPEALS OF THE CONVICTION HAVE BEEN FINALLY
32 CONCLUDED OR THE TIME FOR AN APPEAL FROM THE CONVICTION HAS
33 EXPIRED, THE SYSTEM SHALL TERMINATE THE MEMBER FROM MEMBERSHIP IN
34 THE SYSTEM OR PLAN AND THE MEMBER SHALL FORFEIT HIS OR HER



RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN; TO PROVIDE THAT A MEMBER WHO IS TERMINATED FROM MEMBERSHIP IN THE SYSTEM OR PLAN SHALL HAVE HIS OR HER CONTRIBUTIONS REFUNDED WITHOUT ANY INTEREST; TO PROVIDE THAT IF A MEMBER OF THE SYSTEM OR PLAN IS ALSO A MEMBER OF ANOTHER RETIREMENT SYSTEM ADMINISTERED BY THE BOARD OF TRUSTEES OF THE SYSTEM, AND THE CRIME FOR WHICH THE MEMBER WAS CONVICTED OR ENTERED A PLEA OF GUILTY OR NOLO CONTENDERE IS RELATED TO OR IN CONNECTION WITH EMPLOYMENT OF THE MEMBER THAT IS COVERED BY ONLY ONE OF THE RETIREMENT SYSTEMS, THE MEMBER WILL BE TERMINATED ONLY FROM THE RETIREMENT SYSTEM IN WHICH HIS OR HER EMPLOYMENT WAS COVERED AT THE TIME THAT HE OR SHE COMMITTED THE CRIME, AND WILL FORFEIT RETIREMENT BENEFITS ONLY FROM THAT RETIREMENT SYSTEM; TO PROVIDE THAT THE SYSTEM MAY CONCLUSIVELY RELY ON A TERMINATION AND FORFEITURE ORDER FROM THE COURT AND THE NOTICE FROM THE ATTORNEY GENERAL THAT THE REQUIREMENTS OF THIS ACT HAVE BEEN MET IN TERMINATING A MEMBER FROM MEMBERSHIP IN THE SYSTEM OR PLAN; TO PROVIDE THAT THE SYSTEM IS NOT LIABLE FOR ANY MISTAKE IN THE PAYMENT OF RETIREMENT BENEFITS TO A MEMBER IN GOOD FAITH RELIANCE ON A TERMINATION AND FORFEITURE ORDER FROM THE COURT AND THE NOTICE FROM THE ATTORNEY GENERAL; TO PROVIDE THAT ANY AMBIGUITY OR UNCERTAINTY ABOUT WHETHER A MEMBER SHOULD BE TERMINATED FROM MEMBERSHIP IN THE SYSTEM OR PLAN OR FORFEIT HIS OR HER RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN SHALL BE RESOLVED IN FAVOR OF THE MEMBER; TO AMEND SECTIONS 25-11-105, 25-11-111, 25-11-117, 25-11-120, 25-11-129, 25-11-305, 25-11-309, 25-11-311, 25-11-319, 25-13-3, 25-13-11, 25-13-21, 25-13-28 AND 25-13-31, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISIONS; AND FOR RELATED PURPOSES.

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

SECTION 1. The following shall be codified as Section 25-11-147, Mississippi Code of 1972:

25-11-147. (1) A member's receipt of retirement benefits from the Public Employees' Retirement System is conditioned on the member's honest and faithful performance of his or her public duties for the state. A member's conviction of or plea of guilty or nolo contendere to a felony that is related to or in connection with the member's employment in the state service is considered to be a breach of the public trust and a breach of the member's contract with the state.



74 (2) (a) If an active member of the system is convicted of
75 or enters a plea of guilty or nolo contendere in any court of this
76 state to a felony that is related to or in connection with the
77 member's employment in the state service and is committed on or
78 after July 1, 2018; or

79 (b) If a retired member of the system who is employed
80 or elected under Section 25-11-127 is convicted of or enters a
81 plea of guilty or nolo contendere in any court of this state to a
82 felony that is related to or in connection with the member's
83 employment in the state service under Section 25-11-127 and is
84 committed on or after July 1, 2018; or

85 (c) If a retired member of the system, or a member of
86 the system who has withdrawn from service but is not receiving a
87 retirement allowance from the system, is convicted of or enters a
88 plea of guilty or nolo contendere in any court of this state to a
89 felony that is related to or in connection with the member's
90 employment in the state service and was committed while the member
91 was an active employee on or after July 1, 2018:

92 The court shall conduct a hearing in a separate civil
93 proceeding to determine if all of the conditions in this
94 subsection have been met. The court shall provide notice of the
95 hearing to the member and each person who is named as a
96 beneficiary of the member in the records of the system. If, after
97 the hearing, the court determines that all of the conditions in
98 this subsection have been met, the court shall issue an order that



99 the member be terminated from membership in the system and forfeit
100 his or her retirement benefits from the system as provided in this
101 section. The court shall send a copy of its termination and
102 forfeiture order to the system.

103 (3) (a) If an active member of the system is convicted of
104 or enters a plea of guilty or nolo contendere in a court of
105 another state or a federal court to a crime that would be a felony
106 under the laws of this state if the crime were committed in this
107 state, and that is related to or in connection with the member's
108 employment in the state service and is committed on or after July
109 1, 2018; or

110 (b) If a retired member of the system who is employed
111 or elected under Section 25-11-127 is convicted of or enters a
112 plea of guilty or nolo contendere in a court of another state or a
113 federal court to a crime that would be a felony under the laws of
114 this state if the crime were committed in this state, and that is
115 related to or in connection with the member's employment in the
116 state service under Section 25-11-127 and is committed on or after
117 July 1, 2018; or

118 (c) If a retired member of the system, or a member of
119 the system who has withdrawn from service but is not receiving a
120 retirement allowance from the system, is convicted of or enters a
121 plea of guilty or nolo contendere in a court of another state or a
122 federal court to a crime that would be a felony under the laws of
123 this state if the crime were committed in this state, and that is



related to or in connection with the member's employment in the state service and was committed while the member was an active employee on or after July 1, 2018:

The Attorney General of Mississippi shall enter a motion in the circuit court of the county of residence of the member, or in the Circuit Court of the First Judicial District of Hinds County, Mississippi, if the member does not reside in Mississippi, for termination from membership in the system and forfeiture of the member's retirement benefits from the system. The court shall conduct a civil hearing to determine if all of the conditions in this subsection have been met. The court shall provide notice of the hearing to the member and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court determines that all of the conditions in this subsection have been met, the court shall issue an order that the member be terminated from membership in the system and forfeit his or her retirement benefits from the system as provided in this section. The court shall send a copy of its termination and forfeiture order to the system.

(4) A member who is convicted of a crime described in subsection (2) or (3) of this section shall not be terminated from membership in the system or forfeit his or her retirement benefits from the system until all appeals of the conviction have been finally concluded or the time for an appeal from the conviction has expired. Upon receipt of the termination and forfeiture order



149 from the court, the system shall request the Attorney General for
150 a determination of whether all appeals of the conviction have been
151 finally concluded or the time for an appeal from the conviction
152 has expired. After the Attorney General notifies the system that
153 all appeals of the conviction have been finally concluded or the
154 time for an appeal from the conviction has expired, the system
155 shall terminate the member from membership in the system and the
156 member shall forfeit his or her retirement benefits from the
157 system as provided in this section.

158 (5) (a) An active member, or a member of the system who has
159 withdrawn from service but is not receiving a retirement allowance
160 from the system, who has been terminated from membership in the
161 system shall not receive a retirement allowance or other
162 retirement benefits from the system following the date that the
163 system receives the notice from the Attorney General. The member
164 shall have his or her contributions, without any interest,
165 refunded in accordance with Section 25-11-117.

166 (b) A retired member who has been terminated from
167 membership in the system shall have his or her retirement
168 allowance terminated beginning on the first day of the month
169 following the date that the system receives the notice from the
170 Attorney General, and the member shall not receive any additional
171 retirement benefits from the system after that date. If a
172 member's retirement allowance is terminated under the provisions
173 of this paragraph and the total amount that the member received



174 from the retirement allowance is less than the amount of the
175 member's accumulated contributions, the member shall be refunded
176 the difference between the amount received from the retirement
177 allowance and the amount of his or her contributions, without any
178 interest, in accordance with Section 25-11-117. Termination of
179 the member's retirement allowance shall not affect any retirement
180 benefits that the member received before the date of the
181 termination.

182 (c) When a member has been terminated from membership
183 in the system, the member shall forfeit all current and future
184 retirement benefits from all service that was or should have been
185 credited to the system before the date that the member was
186 terminated from the system, and the member shall not be allowed to
187 receive creditable service for that service by repaying the amount
188 of the contributions that were refunded under Section 25-11-117,
189 or to otherwise purchase creditable service for that service.
190 However, if a person is later employed in the state service after
191 having been terminated from the system under this section, the
192 person shall become a member of the system again and receive
193 creditable service for his or her new employment in the state
194 service.

195 (6) If a member of the system is also a member of another
196 retirement system administered by the Board of Trustees of the
197 Public Employees' Retirement System, and the crime for which the
198 member was convicted or entered a plea of guilty or nolo



199 contendere is related to or in connection with employment of the
200 member that is covered by only one (1) of the retirement systems,
201 the member will be terminated only from the retirement system in
202 which his or her employment was covered at the time that he or she
203 committed the crime, and will forfeit retirement benefits only
204 from that retirement system. In the case of a retired member who
205 is employed or elected under Section 25-11-127, the member will be
206 terminated only from the retirement system in which his or her
207 employment would have been covered if the member had been an
208 active member in the same employment at the time that he or she
209 committed the crime, and will forfeit retirement benefits only
210 from that retirement system.

211 (7) The system may conclusively rely on a termination and
212 forfeiture order from the court and the notice from the Attorney
213 General that the requirements of this section have been met in
214 terminating a member from membership in the system. The system is
215 not liable for any mistake in the payment of retirement benefits
216 to a member in good faith reliance on a termination and forfeiture
217 order from the court and the notice from the Attorney General, and
218 a member who receives any such mistaken payments shall not be
219 liable to repay those benefits to the system.

220 (8) A member shall not be terminated from membership in the
221 system or forfeit his or her retirement benefits from the system
222 unless there is a specific provision in this section applicable to
223 the member's situation that requires the termination of membership



in the system and forfeiture of retirement benefits from the system. Any ambiguity or uncertainty about whether a member should be terminated from membership in the system or forfeit his or her retirement benefits from the system shall be resolved in favor of the member.

SECTION 2. The following shall be codified as Section 25-11-321, Mississippi Code of 1972:

25-11-321. (1) A member's receipt of retirement benefits from the Supplemental Legislative Retirement Plan is conditioned on the member's honest and faithful performance of his or her public duties for the State Legislature or as President of the Senate. A member's conviction of or plea of guilty or nolo contendere to a felony that is related to or in connection with the member's service in the State Legislature or as President of the Senate is considered to be a breach of the public trust and a breach of the member's contract with the state.

(2) (a) If an active member of the plan is convicted of or enters a plea of guilty or nolo contendere in any court of this state to a felony that is related to or in connection with the member's service in the State Legislature or as President of the Senate and is committed on or after July 1, 2018; or

(b) If a retired member of the plan, or a member of the plan who is not serving in the State Legislature or as President of the Senate but is not receiving a retirement allowance from the plan, is convicted of or enters a plea of guilty or nolo



249 contendere in any court of this state to a felony that is related
250 to or in connection with the member's service in the State
251 Legislature or as President of the Senate and was committed while
252 the member was serving in the State Legislature or as President of
253 the Senate on or after July 1, 2018:

254 The court shall conduct a hearing in a separate civil
255 proceeding to determine if all of the conditions in this
256 subsection have been met. The court shall provide notice of the
257 hearing to the member and each person who is named as a
258 beneficiary of the member in the records of the system. If, after
259 the hearing, the court determines that all of the conditions in
260 this subsection have been met, the court shall issue an order that
261 the member be terminated from membership in the plan and forfeit
262 his or her retirement benefits from the plan as provided in this
263 section. The court shall send a copy of its termination and
264 forfeiture order to the system.

265 (3) (a) If an active member of the plan is convicted of or
266 enters a plea of guilty or nolo contendere in a court of another
267 state or a federal court to a crime that would be a felony under
268 the laws of this state if the crime were committed in this state,
269 and that is related to or in connection with the member's service
270 in the State Legislature or as President of the Senate and is
271 committed on or after July 1, 2018; or

272 (b) If a retired member of the plan, or a member of the
273 plan who is not serving in the State Legislature or as President



of the Senate but is not receiving a retirement allowance from the plan, is convicted of or enters a plea of guilty or nolo contendere in a court of another state or a federal court to a crime that would be a felony under the laws of this state if the crime were committed in this state, and that is related to or in connection with the member's service in the State Legislature or as President of the Senate and was committed while the member was serving in the State Legislature or as President of the Senate on or after July 1, 2018:

The Attorney General of Mississippi shall enter a motion in the circuit court of the county of residence of the member, or in the Circuit Court of the First Judicial District of Hinds County, Mississippi, if the member does not reside in Mississippi, for termination from membership in the plan and forfeiture of the member's retirement benefits from the plan. The court shall conduct a civil hearing to determine if all of the conditions in this subsection have been met. The court shall provide notice of the hearing to the member and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court determines that all of the conditions in this subsection have been met, the court shall issue an order that the member be terminated from membership in the plan and forfeit his or her retirement benefits from the plan as provided in this section. The court shall send a copy of its termination and forfeiture order to the system.



299 (4) A member who is convicted of a crime described in
300 subsection (2) or (3) of this section shall not be terminated from
301 membership in the plan or forfeit his or her retirement benefits
302 from the plan until all appeals of the conviction have been
303 finally concluded or the time for an appeal from the conviction
304 has expired. Upon receipt of the termination and forfeiture order
305 from the court, the system shall request the Attorney General for
306 a determination of whether all appeals of the conviction have been
307 finally concluded or the time for an appeal from the conviction
308 has expired. After the Attorney General notifies the system that
309 all appeals of the conviction have been finally concluded or the
310 time for an appeal from the conviction has expired, the system
311 shall terminate the member from membership in the plan and the
312 member shall forfeit his or her retirement benefits from the plan
313 as provided in this section.

314 (5) (a) A member of the plan who is serving in the State
315 Legislature or as President of the Senate, or a member of the plan
316 who is not serving in the State Legislature or as President of the
317 Senate but is not receiving a retirement allowance from the plan,
318 who has been terminated from membership in the plan shall not
319 receive a retirement allowance or other retirement benefits from
320 the plan following the date that the system receives the notice
321 from the Attorney General. The member shall have his or her
322 contributions, without any interest, refunded in accordance with
323 Section 25-11-311.



324 (b) A retired member of the plan who has been
325 terminated from membership in the plan shall have his or her
326 retirement allowance terminated beginning on the first day of the
327 month following the date that the system receives the notice from
328 the Attorney General, and the member shall not receive any
329 additional retirement benefits from the plan after that date. If
330 a member's retirement allowance is terminated under the provisions
331 of this paragraph and the total amount that the member received
332 from the retirement allowance is less than the amount of the
333 member's accumulated contributions, the member shall be refunded
334 the difference between the amount received from the retirement
335 allowance and the amount of his or her contributions, without any
336 interest, in accordance with Section 25-11-311. Termination of
337 the member's retirement allowance shall not affect any retirement
338 benefits that the member received before the date of the
339 termination.

340 (c) When a member has been terminated from membership
341 in the plan, the member shall forfeit all current and future
342 retirement benefits from all service that was or should have been
343 credited to the plan before the date that the member was
344 terminated from the plan, and the member shall not be allowed to
345 receive creditable service for that service by repaying the amount
346 of the contributions that were refunded under Section 25-11-311,
347 or to otherwise purchase creditable service for that service.
348 However, if a person later serves in the State Legislature or as



349 President of the Senate after having been terminated from the plan
350 under this section, the person shall become a member of the plan
351 again and receive creditable service for his or her new service in
352 the State Legislature or as President of the Senate.

353 (6) If an active member of the plan, or a member of the plan
354 who is not serving in the State Legislature or as President of the
355 Senate but is not receiving a retirement allowance from the plan,
356 is terminated from membership in the plan under this section, the
357 member also will be terminated from membership in the Public
358 Employees' Retirement System and will forfeit his or her
359 retirement benefits from the system. If a retired member of the
360 plan is an active or retired member of the Public Employees'
361 Retirement System, or a member of the system who has withdrawn
362 from service but is not receiving a retirement allowance from the
363 system, who is terminated from membership in the system under
364 Section 25-11-147, the member will not be terminated from
365 membership in the plan if the crime for which the member was
366 convicted or entered a plea of guilty or nolo contendere is not
367 related to or in connection with the member's service with the
368 State Legislature or as President of the Senate.

369 (7) The Public Employees' Retirement System may conclusively
370 rely on a termination and forfeiture order from the court and the
371 notice from the Attorney General that the requirements of this
372 section have been met in terminating a member from membership in
373 the plan. The system is not liable for any mistake in the payment



of retirement benefits under the plan to a member in good faith reliance on a termination and forfeiture order from the court and the notice from the Attorney General, and a member who receives any such mistaken payments shall not be liable to repay those benefits to the plan.

(8) A member shall not be terminated from membership in the plan or forfeit his or her retirement benefits from the plan unless there is a specific provision in this section applicable to the member's situation that requires the termination of membership in the plan and forfeiture of retirement benefits from the plan. Any ambiguity or uncertainty about whether a member should be terminated from membership in the plan or forfeit his or her retirement benefits from the plan shall be resolved in favor of the member.

SECTION 3. The following shall be codified as Section 25-13-37, Mississippi Code of 1972:

25-13-37. (1) A member's receipt of retirement benefits from the Mississippi Highway Safety Patrol Retirement System is conditioned on the member's honest and faithful performance of his or her public duties for the State of Mississippi. A member's conviction of or plea of guilty or nolo contendere to a felony that is related to or in connection with the member's employment in service covered by the system is considered to be a breach of the public trust and a breach of the member's contract with the State of Mississippi.



399 (2) (a) If a member of the system is convicted of or enters
400 a plea of guilty or nolo contendere in any court of this state to
401 a felony that is related to or in connection with the member's
402 employment in service covered by the system and is committed on or
403 after July 1, 2018; or

404 (b) If a retired member of the system, or a member of
405 the system who has withdrawn from service but is not receiving a
406 retirement allowance from the system, is convicted of or enters a
407 plea of guilty or nolo contendere in any court of this state to a
408 felony that is related to or in connection with the member's
409 employment in service covered by the system and was committed
410 while the member was an active employee on or after July 1, 2018:

411 The court shall conduct a hearing in a separate civil
412 proceeding to determine if all of the conditions in this
413 subsection have been met. The court shall provide notice of the
414 hearing to the member and each person who is named as a
415 beneficiary of the member in the records of the system. If, after
416 the hearing, the court determines that all of the conditions in
417 this subsection have been met, the court shall issue an order that
418 the member be terminated from membership in the system and forfeit
419 his or her retirement benefits from the system as provided in this
420 section. The court shall send a copy of its termination and
421 forfeiture order to the system.

422 (3) (a) If a member of the system is convicted of or enters
423 a plea of guilty or nolo contendere in a court of another state or



424 a federal court to a crime that would be a felony under the laws
425 of this state if the crime were committed in this state, and that
426 is related to or in connection with the member's employment in
427 service covered by the system and is committed on or after July 1,
428 2018; or

429 (b) If a retired member of the system, or a member of
430 the system who has withdrawn from service but is not receiving a
431 retirement allowance from the system, is convicted of or enters a
432 plea of guilty or nolo contendere in a court of another state or a
433 federal court to a crime that would be a felony under the laws of
434 this state if the crime were committed in this state, and that is
435 related to or in connection with the member's employment in
436 service covered by the system and was committed while the member
437 was an active employee on or after July 1, 2018:

438 The Attorney General of Mississippi shall enter a motion in
439 the circuit court of the county of residence of the member, or in
440 the Circuit court of the First Judicial District of Hinds county,
441 Mississippi, if the member does not reside in Mississippi, for
442 termination from membership in the system and forfeiture of the
443 member's retirement benefits from the system. The court shall
444 conduct a civil hearing to determine if all of the conditions in
445 this subsection have been met. The court shall provide notice of
446 the hearing to the member and each person who is named as a
447 beneficiary of the member in the records of the system. If, after
448 the hearing, the court determines that all of the conditions in



449 this subsection have been met, the court shall issue an order that
450 the member be terminated from membership in the system and forfeit
451 his or her retirement benefits from the system as provided in this
452 section. The court shall send a copy of its termination and
453 forfeiture order to the system.

454 (4) A member who is convicted of a crime described in
455 subsection (2) or (3) of this section shall not be terminated from
456 membership in the system or forfeit his or her retirement benefits
457 from the system until all appeals of the conviction have been
458 finally concluded or the time for an appeal from the conviction
459 has expired. Upon receipt of the termination and forfeiture order
460 from the court, the system shall request the Attorney General for
461 a determination of whether all appeals of the conviction have been
462 finally concluded or the time for an appeal from the conviction
463 has expired. After the Attorney General notifies the system that
464 all appeals of the conviction have been finally concluded or the
465 time for an appeal from the conviction has expired, the system
466 shall terminate the member from membership in the system and the
467 member shall forfeit his or her retirement benefits from the
468 system as provided in this section.

469 (5) (a) An active member, or a member of the system who has
470 withdrawn from service but is not receiving a retirement allowance
471 from the system, who has been terminated from membership in the
472 system shall not receive a retirement allowance or other
473 retirement benefits from the system following the date that the



474 system receives the notice from the Attorney General. The member
475 shall have his or her contributions, without any interest,
476 refunded in accordance with Section 25-13-21.

477 (b) A retired member who has been terminated from
478 membership in the system shall have his or her retirement
479 allowance terminated beginning on the first day of the month
480 following the date that the system receives the notice from the
481 Attorney General, and the member shall not receive any additional
482 retirement benefits from the system after that date. If a
483 member's retirement allowance is terminated under the provisions
484 of this paragraph and the total amount that the member received
485 from the retirement allowance is less than the amount of the
486 member's accumulated contributions, the member shall be refunded
487 the difference between the amount received from the retirement
488 allowance and the amount of his or her contributions, without any
489 interest, in accordance with Section 25-13-21. Termination of the
490 member's retirement allowance shall not affect any retirement
491 benefits that the member received before the date of the
492 termination.

493 (c) When a member has been terminated from membership
494 in the system, the member shall forfeit all current and future
495 retirement benefits from all service that was or should have been
496 credited to the system before the date that the member was
497 terminated from the system, and the member shall not be allowed to
498 receive creditable service for that service by repaying the amount



of the contributions that were refunded under Section 25-13-21, or to otherwise purchase creditable service for that service. However, if a person is later employed in service covered by the system after having been terminated from the system under this section, the person shall become a member of the system again and receive creditable service for his or her new employment in service covered by the system.

(6) If a member of the system is also a member of another retirement system administered by the Board of Trustees of the Public Employees' Retirement System, and the crime for which the member was convicted or entered a plea of guilty or nolo contendere is related to or in connection with employment of the member that is covered by only one (1) of the retirement systems, the member will be terminated only from the retirement system in which his or her employment was covered at the time that he or she committed the crime, and will forfeit retirement benefits only from that retirement system.

(7) The Public Employees' Retirement System may conclusively rely on a termination and forfeiture order from the court and the notice from the Attorney General that the requirements of this section have been met in terminating a member from membership in the Mississippi Highway Safety Patrol Retirement System. The Public Employees' Retirement System is not liable for any mistake in the payment of retirement benefits to a member in good faith reliance on a termination and forfeiture order from the court and



the notice from the Attorney General, and a member who receives any such mistaken payments shall not be liable to repay those benefits to the system.

(8) A member shall not be terminated from membership in the system or forfeit his or her retirement benefits from the system unless there is a specific provision in this section applicable to the member's situation that requires the termination of membership in the system and forfeiture of retirement benefits from the system. Any ambiguity or uncertainty about whether a member should be terminated from membership in the system or forfeit his or her retirement benefits from the system shall be resolved in favor of the member.

SECTION 4. Section 25-11-105, Mississippi Code of 1972, is amended as follows:

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

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

(a) (i) All persons who become employees in the state service after January 31, 1953, and whose wages are subject to payroll taxes and are lawfully reported on IRS Form W-2, except those specifically excluded, or as to whom election is provided in Articles 1 and 3, shall become members of the retirement system as a condition of their employment.

(ii) From and after July 1, 2002, any individual who is employed by a governmental entity to perform professional



549 services shall become a member of the system if the individual is
550 paid regular periodic compensation for those services that is
551 subject to payroll taxes, is provided all other employee benefits
552 and meets the membership criteria established by the regulations
553 adopted by the board of trustees that apply to all other members
554 of the system; however, any active member employed in such a
555 position on July 1, 2002, will continue to be an active member for
556 as long as they are employed in any such position.

557 (b) All persons who become employees in the state
558 service after January 31, 1953, except those specifically excluded
559 or as to whom election is provided in Articles 1 and 3, unless
560 they file with the board before the lapse of sixty (60) days of
561 employment or sixty (60) days after the effective date of the
562 cited articles, whichever is later, on a form prescribed by the
563 board, a notice of election not to be covered by the membership of
564 the retirement system and a duly executed waiver of all present
565 and prospective benefits that would otherwise inure to them on
566 account of their participation in the system, shall become members
567 of the retirement system; however, no credit for prior service
568 will be granted to members who became members of the system before
569 July 1, 2007, until they have contributed to Article 3 of the
570 retirement system for a minimum period of at least four (4) years,
571 or to members who became members of the system on or after July 1,
572 2007, until they have contributed to Article 3 of the retirement
573 system for a minimum period of at least eight (8) years. Those



members shall receive credit for services performed before January 1, 1953, in employment now covered by Article 3, but no credit shall be granted for retroactive services between January 1, 1953, and the date of their entry into the retirement system, unless the employee pays into the retirement system both the employer's and the employee's contributions on wages paid him during the period from January 31, 1953, to the date of his becoming a contributing member, together with interest at the rate determined by the board of trustees. Members reentering after withdrawal from service shall qualify for prior service under the provisions of Section 25-11-117. From and after July 1, 1998, upon eligibility as noted above, the member may receive credit for such retroactive service provided:

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

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

Nothing contained in this paragraph (b) shall be construed to limit the authority of the board to allow the correction of



599 reporting errors or omissions based on the payment of the employee
600 and employer contributions plus applicable interest.

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

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

614 (e) All persons who are employees in the state service
615 on January 31, 1953, and who under existing laws are members of
616 any fund operated for the retirement of employees by the State of
617 Mississippi, or any of its departments or agencies, shall not be
618 entitled to membership in this retirement system unless, before
619 February 1, 1953, any such person indicates by a notice filed with
620 the board, on a form prescribed by the board, his individual
621 election and choice to participate in this system, but no such
622 person shall receive prior service credit unless he becomes a
623 member on or before February 1, 1953.



624 (f) Each political subdivision of the state and each
625 instrumentality of the state or a political subdivision, or both,
626 is authorized to submit, for approval by the board of trustees, a
627 plan for extending the benefits of this article to employees of
628 any such political subdivision or instrumentality. Each such plan
629 or any amendment to the plan for extending benefits thereof shall
630 be approved by the board of trustees if it finds that the plan, or
631 the plan as amended, is in conformity with such requirements as
632 are provided in Articles 1 and 3; however, upon approval of the
633 plan or any such plan previously approved by the board of
634 trustees, the approved plan shall not be subject to cancellation
635 or termination by the political subdivision or instrumentality.
636 No such plan shall be approved unless:

637 (i) It provides that all services that constitute
638 employment as defined in Section 25-11-5 and are performed in the
639 employ of the political subdivision or instrumentality, by any
640 employees thereof, shall be covered by the plan, with the
641 exception of municipal employees who are already covered by
642 existing retirement plans; however, those employees in this class
643 may elect to come under the provisions of this article;

644 (ii) It specifies the source or sources from which
645 the funds necessary to make the payments required by paragraph (d)
646 of Section 25-11-123 and of paragraph (f)(v)2 and 3 of this
647 section are expected to be derived and contains reasonable
648 assurance that those sources will be adequate for that purpose;



649 (iii) It provides for such methods of
650 administration of the plan by the political subdivision or
651 instrumentality as are found by the board of trustees to be
652 necessary for the proper and efficient administration thereof;

653 (iv) It provides that the political subdivision or
654 instrumentality will make such reports, in such form and
655 containing such information, as the board of trustees may from
656 time to time require;

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

664 1. The board of trustees shall not finally
665 refuse to approve a plan submitted under paragraph (f), and shall
666 not terminate an approved plan without reasonable notice and
667 opportunity for hearing to each political subdivision or
668 instrumentality affected by the board's decision. The board's
669 decision in any such case shall be final, conclusive and binding
670 unless an appeal is taken by the political subdivision or
671 instrumentality aggrieved by the decision to the Circuit Court of
672 the First Judicial District of Hinds County, Mississippi, in



673 accordance with the provisions of law with respect to civil causes
674 by certiorari.

675 2. Each political subdivision or
676 instrumentality as to which a plan has been approved under this
677 section shall pay into the contribution fund, with respect to
678 wages (as defined in Section 25-11-5), at such time or times as
679 the board of trustees may by regulation prescribe, contributions
680 in the amounts and at the rates specified in the applicable
681 agreement entered into by the board.

682 3. Every political subdivision or
683 instrumentality required to make payments under paragraph (f)(v)2
684 of this section is authorized, in consideration of the employees'
685 retention in or entry upon employment after enactment of Articles
686 1 and 3, to impose upon its employees, as to services that are
687 covered by an approved plan, a contribution with respect to wages
688 (as defined in Section 25-11-5) not exceeding the amount provided
689 in Section 25-11-123(d) if those services constituted employment
690 within the meaning of Articles 1 and 3, and to deduct the amount
691 of the contribution from the wages as and when paid.
692 Contributions so collected shall be paid into the contribution
693 fund as partial discharge of the liability of the political
694 subdivisions or instrumentalities under paragraph (f)(v)2 of this
695 section. Failure to deduct the contribution shall not relieve the
696 employee or employer of liability for the contribution.



697 4. Any state agency, school, political
698 subdivision, instrumentality or any employer that is required to
699 submit contribution payments or wage reports under any section of
700 this chapter shall be assessed interest on delinquent payments or
701 wage reports as determined by the board of trustees in accordance
702 with rules and regulations adopted by the board and delinquent
703 payments, assessed interest and any other amount certified by the
704 board as owed by an employer, may be recovered by action in a
705 court of competent jurisdiction against the reporting agency
706 liable therefor or may, upon due certification of delinquency and
707 at the request of the board of trustees, be deducted from any
708 other monies payable to the reporting agency by any department or
709 agency of the state.

710 5. Each political subdivision of the state
711 and each instrumentality of the state or a political subdivision
712 or subdivisions that submit a plan for approval of the board, as
713 provided in this section, shall reimburse the board for coverage
714 into the expense account, its pro rata share of the total expense
715 of administering Articles 1 and 3 as provided by regulations of
716 the board.

717 (g) The board may, in its discretion, deny the right of
718 membership in this system to any class of employees whose
719 compensation is only partly paid by the state or who are occupying
720 positions on a part-time or intermittent basis. The board may, in



its discretion, make optional with employees in any such classes their individual entrance into this system.

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

(i) If any member of this system changes his employment to any agency of the state having an actuarially funded retirement system, the board of trustees may authorize the transfer of the member's creditable service and of the present value of the member's employer's accumulation account and of the present value of the member's accumulated membership contributions to that other system, provided that the employee agrees to the transfer of his accumulated membership contributions and provided that the other system is authorized to receive and agrees to make the transfer.

If any member of any other actuarially funded system maintained by an agency of the state changes his employment to an agency covered by this system, the board of trustees may authorize the receipt of the transfer of the member's creditable service and of the present value of the member's employer's accumulation account and of the present value of the member's accumulated membership contributions from the other system, provided that the employee agrees to the transfer of his accumulated membership



contributions to this system and provided that the other system is authorized and agrees to make the transfer.

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

(k) Employees of a political subdivision or instrumentality who were employed by the political subdivision or instrumentality before an agreement between the entity and the Public Employees' Retirement System to extend the benefits of this article to its employees, and which agreement provides for the establishment of retroactive service credit, and who became members of the retirement system before July 1, 2007, and have remained contributors to the retirement system for four (4) years, or who became members of the retirement system on or after July 1, 2007, and have remained contributors to the retirement system for eight (8) years, may receive credit for that retroactive service with the political subdivision or instrumentality, provided that the employee and/or employer, as provided under the terms of the modification of the joinder agreement in allowing that coverage, pay into the retirement system the employer's and employee's contributions on wages paid the member during the previous employment, together with interest or actuarial cost as determined by the board covering the period from the date the service was rendered until the payment for the credit for the service was made. Those wages shall be verified by the Social Security



771 Administration or employer payroll records. Effective July 1,
772 1998, upon eligibility as noted above, a member may receive credit
773 for that retroactive service with the political subdivision or
774 instrumentality provided:

775 (i) The member shall furnish proof satisfactory to
776 the board of trustees of certification of those services from the
777 political subdivision or instrumentality where the services were
778 rendered or verification by the Social Security Administration;
779 and

780 (ii) The member shall pay to the retirement system
781 on the date he or she is eligible for that credit or at any time
782 thereafter before the date of retirement the actuarial cost for
783 each year of that creditable service. The provisions of this
784 subparagraph (ii) shall be subject to the limitations of Section
785 415 of the Internal Revenue Code and regulations promulgated under
786 Section 415.

787 Nothing contained in this paragraph (k) shall be construed to
788 limit the authority of the board to allow the correction of
789 reporting errors or omissions based on the payment of employee and
790 employer contributions plus applicable interest. Payment for that
791 time shall be made beginning with the most recent service. Upon
792 the payment of all or part of the required contributions, plus
793 interest or the actuarial cost as provided above, the member shall
794 receive credit for the period of creditable service for which full
795 payment has been made to the retirement system.



796 (1) Through June 30, 1998, any state service eligible
797 for retroactive service credit, no part of which has ever been
798 reported, and requiring the payment of employee and employer
799 contributions plus interest, or, from and after July 1, 1998, any
800 state service eligible for retroactive service credit, no part of
801 which has ever been reported to the retirement system, and
802 requiring the payment of the actuarial cost for that creditable
803 service, may, at the member's option, be purchased in quarterly
804 increments as provided above at the time that its purchase is
805 otherwise allowed.

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

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

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

813 (a) Patient or inmate help in state charitable, penal
814 or correctional institutions;

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

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



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

III. TERMINATION OF MEMBERSHIP

Membership in this system shall cease by:

(a) A member withdrawing his or her accumulated contributions * * *;

(b) A member withdrawing from active service with a retirement allowance * * *;

(c) A member's death * * *; or

(d) A member being terminated from the membership in the system under Section 25-11-147.

SECTION 5. Section 25-11-111, Mississippi Code of 1972, is amended as follows:

25-11-111. (a) (1) Any member who became a member of the system before July 1, 2007, upon withdrawal from service upon or after attainment of the age of sixty (60) years who has completed at least four (4) years of membership service, or any member who became a member of the system before July 1, 2011, upon withdrawal from service regardless of age who has completed at least twenty-five (25) years of creditable service, shall be entitled to receive a retirement allowance, which shall begin on the first of the month following the date the member's application for the



845 allowance is received by the board, but in no event before
846 withdrawal from service.

847 (2) Any member who became a member of the system on or
848 after July 1, 2007, upon withdrawal from service upon or after
849 attainment of the age of sixty (60) years who has completed at
850 least eight (8) years of membership service, or any member who
851 became a member of the system on or after July 1, 2011, upon
852 withdrawal from service regardless of age who has completed at
853 least thirty (30) years of creditable service, shall be entitled
854 to receive a retirement allowance, which shall begin on the first
855 of the month following the date the member's application for the
856 allowance is received by the board, but in no event before
857 withdrawal from service.

858 (b) (1) Any member who became a member of the system before
859 July 1, 2007, whose withdrawal from service occurs before
860 attaining the age of sixty (60) years who has completed four (4)
861 or more years of membership service and has not received a refund
862 of his accumulated contributions, shall be entitled to receive a
863 retirement allowance, beginning upon his attaining the age of
864 sixty (60) years, of the amount earned and accrued at the date of
865 withdrawal from service. The retirement allowance shall begin on
866 the first of the month following the date the member's application
867 for the allowance is received by the board, but in no event before
868 withdrawal from service.



869 (2) Any member who became a member of the system on or
870 after July 1, 2007, whose withdrawal from service occurs before
871 attaining the age of sixty (60) years who has completed eight (8)
872 or more years of membership service and has not received a refund
873 of his accumulated contributions, shall be entitled to receive a
874 retirement allowance, beginning upon his attaining the age of
875 sixty (60) years, of the amount earned and accrued at the date of
876 withdrawal from service. The retirement allowance shall begin on
877 the first of the month following the date the member's application
878 for the allowance is received by the board, but in no event before
879 withdrawal from service.

880 (c) Any member in service who has qualified for retirement
881 benefits may select any optional method of settlement of
882 retirement benefits by notifying the Executive Director of the
883 Board of Trustees of the Public Employees' Retirement System in
884 writing, on a form prescribed by the board, of the option he has
885 selected and by naming the beneficiary of the option and
886 furnishing necessary proof of age. The option, once selected, may
887 be changed at any time before actual retirement or death, but upon
888 the death or retirement of the member, the optional settlement
889 shall be placed in effect upon proper notification to the
890 executive director.

891 (d) Any member who became a member of the system before July
892 1, 2011, shall be entitled to an annual retirement allowance which
893 shall consist of:



894 (1) A member's annuity, which shall be the actuarial
895 equivalent of the accumulated contributions of the member at the
896 time of retirement computed according to the actuarial table in
897 use by the system; and

898 (2) An employer's annuity, which, together with the
899 member's annuity provided above, shall be equal to two percent
900 (2%) of the average compensation for each year of service up to
901 and including twenty-five (25) years of creditable service, and
902 two and one-half percent (2-1/2%) of the average compensation for
903 each year of service exceeding twenty-five (25) years of
904 creditable service.

905 (3) Any retired member or beneficiary thereof who was
906 eligible to receive a retirement allowance before July 1, 1991,
907 and who is still receiving a retirement allowance on July 1, 1992,
908 shall receive an increase in the annual retirement allowance of
909 the retired member equal to one-eighth of one percent (1/8 of 1%)
910 of the average compensation for each year of state service in
911 excess of twenty-five (25) years of membership service up to and
912 including thirty (30) years. The maximum increase shall be
913 five-eighths of one percent (5/8 of 1%). In no case shall a
914 member who has been retired before July 1, 1987, receive less than
915 Ten Dollars (\$10.00) per month for each year of creditable service
916 and proportionately for each quarter year thereof. Persons
917 retired on or after July 1, 1987, shall receive at least Ten
918 Dollars (\$10.00) per month for each year of service and



919 proportionately for each quarter year thereof reduced for the
920 option selected. However, such Ten Dollars (\$10.00) minimum per
921 month for each year of creditable service shall not apply to a
922 retirement allowance computed under Section 25-11-114 based on a
923 percentage of the member's average compensation.

924 (e) Any member who became a member of the system on or after
925 July 1, 2011, shall be entitled to an annual retirement allowance
926 which shall consist of:

927 (1) A member's annuity, which shall be the actuarial
928 equivalent of the accumulated contributions of the member at the
929 time of retirement computed according to the actuarial table in
930 use by the system; and

931 (2) An employer's annuity, which, together with the
932 member's annuity provided above, shall be equal to two percent
933 (2%) of the average compensation for each year of service up to
934 and including thirty (30) years of creditable service, and two and
935 one-half percent (2-1/2%) of average compensation for each year of
936 service exceeding thirty (30) years of creditable service.

937 (f) Any member who became a member of the system on or after
938 July 1, 2011, upon withdrawal from service upon or after attaining
939 the age of sixty (60) years who has completed at least eight (8)
940 years of membership service, or any such member upon withdrawal
941 from service regardless of age who has completed at least thirty
942 (30) years of creditable service, shall be entitled to receive a
943 retirement allowance computed in accordance with the formula set



944 forth in subsection (e) of this section. In the case of the
945 retirement of any member who has attained age sixty (60) but who
946 has not completed at least thirty (30) years of creditable
947 service, the retirement allowance shall be computed in accordance
948 with the formula set forth in subsection (e) of this section
949 except that the total annual retirement allowance shall be reduced
950 by an actuarial equivalent factor for each year of creditable
951 service below thirty (30) years or the number of years in age that
952 the member is below age sixty-five (65), whichever is less.

953 (g) No member, except members excluded by the Age
954 Discrimination in Employment Act Amendments of 1986 (Public Law
955 99-592), under either Article 1 or Article 3 in state service
956 shall be required to retire because of age.

957 (h) No payment on account of any benefit granted under the
958 provisions of this section shall become effective or begin to
959 accrue until January 1, 1953.

960 (i) (1) A retiree or beneficiary may, on a form prescribed
961 by and filed with the retirement system, irrevocably waive all or
962 a portion of any benefits from the retirement system to which the
963 retiree or beneficiary is entitled. The waiver shall be binding
964 on the heirs and assigns of any retiree or beneficiary and the
965 same must agree to forever hold harmless the Public Employees'
966 Retirement System of Mississippi from any claim to the waived
967 retirement benefits.



968 (2) Any waiver under this subsection shall apply only
969 to the person executing the waiver. A beneficiary shall be
970 entitled to benefits according to the option selected by the
971 member at the time of retirement. However, a beneficiary may, at
972 the option of the beneficiary, execute a waiver of benefits under
973 this subsection.

974 (3) The retirement system shall retain in the annuity
975 reserve account amounts that are not used to pay benefits because
976 of a waiver executed under this subsection.

977 (4) The board of trustees may provide rules and
978 regulations for the administration of waivers under this
979 subsection.

980 (j) A member who is terminated from membership in the system
981 under Section 25-11-147 shall not be eligible to receive a
982 retirement allowance under this section.

983 **SECTION 6.** Section 25-11-117, Mississippi Code of 1972, is
984 amended as follows:

985 25-11-117. (1) A member may be paid a refund of the amount
986 of accumulated contributions to the credit of the member in the
987 annuity savings account, provided that the member has withdrawn
988 from state service and has not returned to state service on the
989 date the refund of the accumulated contributions would be paid.
990 That refund of the contributions to the credit of the member in
991 the annuity savings account shall be paid within ninety (90) days
992 from receipt in the office of the retirement system of the



993 properly completed form requesting the payment. The full amount
994 of the accumulated contributions of any member who is terminated
995 from membership in the system under Section 25-11-147 before
996 receiving a retirement allowance, or the amount of the member's
997 accumulated contributions that the member has not received from a
998 retirement allowance if the member is terminated from membership
999 in the system under Section 25-11-147 after receiving a retirement
1000 allowance, shall be refunded to the member, without any interest,
1001 within ninety (90) days after the member has been terminated from
1002 membership in the system. In the event of death before retirement
1003 of any member whose spouse and/or children are not entitled to a
1004 retirement allowance, the accumulated contributions to the credit
1005 of the deceased member in the annuity savings account shall be
1006 paid to the designated beneficiary on file in writing in the
1007 office of the executive director of the board of trustees within
1008 ninety (90) days from receipt of a properly completed form
1009 requesting the payment. If there is no such designated
1010 beneficiary on file for the deceased member in the office of the
1011 system, upon the filing of a proper request with the board, the
1012 contributions to the credit of the deceased member in the annuity
1013 savings account shall be refunded under Section 25-11-117.1(1).
1014 The payment of the refund shall discharge all obligations of the
1015 retirement system to the member on account of any creditable
1016 service rendered by the member before the receipt of the refund.



1017 By the acceptance of the refund, the member shall waive and
1018 relinquish all accrued rights in the system.

1019 (2) Under the Unemployment Compensation Amendments of 1992
1020 (Public Law 102-318 (UCA)), a member or the spouse of a member who
1021 is an eligible beneficiary entitled to a refund under this section
1022 may elect, on a form prescribed by the board under rules and
1023 regulations established by the board, to have an eligible rollover
1024 distribution of accumulated contributions payable under this
1025 section paid directly to an eligible retirement plan, as defined
1026 under applicable federal law, or an individual retirement account.
1027 If the member or the spouse of a member who is an eligible
1028 beneficiary makes that election and specifies the eligible
1029 retirement plan or individual retirement account to which the
1030 distribution is to be paid, the distribution will be made in the
1031 form of a direct trustee-to-trustee transfer to the specified
1032 eligible retirement plan. A nonspouse beneficiary may elect to
1033 have an eligible rollover distribution paid in the form of a
1034 direct trustee-to-trustee transfer to an individual retirement
1035 account established to receive the distribution on behalf of the
1036 nonspouse beneficiary. Flexible rollovers under this subsection
1037 shall not be considered assignments under Section 25-11-129.

1038 (3) (a) If any person who has received a refund, reenters
1039 the state service and again becomes a member of the system before
1040 July 1, 2007, the member may repay all or part of the amounts
1041 previously received as a refund, together with regular interest



1042 covering the period from the date of refund to the date of
1043 repayment; however, the amounts that are repaid by the member and
1044 the creditable service related thereto shall not be used in any
1045 benefit calculation or determination until the member has remained
1046 a contributor to the system for a period of at least four (4)
1047 years after the member's reentry into state service. Repayment
1048 for that time shall be made beginning with the most recent service
1049 for which refund has been made. Upon the repayment of all or part
1050 of that refund and interest, the member shall again receive credit
1051 for the period of creditable service for which full repayment has
1052 been made to the system.

1053 (b) If any person who has received a refund, reenters
1054 the state service and again becomes a member of the system on or
1055 after July 1, 2007, the member may repay all or part of the
1056 amounts previously received as a refund, together with regular
1057 interest covering the period from the date of refund to the date
1058 of repayment; however, the amounts that are repaid by the member
1059 and the creditable service related thereto shall not be used in
1060 any benefit calculation or determination until the member has
1061 remained a contributor to the system for a period of at least
1062 eight (8) years after the member's reentry into state service.
1063 Repayment for that time shall be made beginning with the most
1064 recent service for which refund has been made. Upon the repayment
1065 of all or part of that refund and interest, the member shall again



receive credit for the period of creditable service for which full repayment has been made to the system.

(c) A member who has been terminated from membership in the system under Section 25-11-147 and received a refund of his or her accumulated contributions under this section is not authorized to repay any of the amount received as a refund in order to receive creditable service for the period of service for which the contributions were made to the system.

(4) (a) In order to provide a source of income to members who have applied for disability benefits under Section 25-11-113 or 25-11-114, the board may provide, at the employee's election, a temporary benefit to be paid from the member's accumulated contributions, if any, without forfeiting the right to pursue disability benefits, provided that the member has exhausted all personal and medical leave and has terminated his or her employment. The board may prescribe rules and regulations for carrying out the provisions of this subsection (4).

(b) If a member who has elected to receive temporary benefits under this subsection later applies for a refund of his or her accumulated contributions, all amounts paid under this subsection shall be deducted from the accumulated contributions and the balance will be paid to the member. If a member who has elected to receive temporary benefits under this subsection is later approved for a disability retirement allowance, and a service retirement allowance or survivor benefits are paid on the



1091 account, the board shall adjust the benefits in such a manner that
1092 no more than the actuarial equivalent of the benefits to which the
1093 member or beneficiary was or is entitled shall be paid.

1094 (c) The board may study, develop and propose a
1095 disability benefit structure, including short- and long-term
1096 disability benefits, provided that it is the actuarial equivalent
1097 of the benefits currently provided in Section 25-11-113 or
1098 25-11-114.

1099 **SECTION 7.** Section 25-11-120, Mississippi Code of 1972, is
1100 amended as follows:

1101 25-11-120. (1) Any individual aggrieved by an
1102 administrative determination, including a determination of the
1103 medical board, relating to the eligibility for or payment of
1104 benefits, or the calculation of creditable service or other
1105 similar matters relating to the Public Employees' Retirement
1106 System or any other retirement system or program administered by
1107 the board, may request a hearing before a hearing officer
1108 designated by the board. Such hearings shall be conducted in
1109 accordance with rules and regulations adopted by the board and
1110 formal rules of evidence shall not apply. The hearing officer is
1111 authorized to administer oaths, hear testimony of witnesses and
1112 receive documentary and other evidence. In case of disability
1113 appeals, the hearing officer shall have the authority to defer a
1114 decision in order to request a medical evaluation or test or
1115 additional existing medical records not previously furnished by



1116 the claimant. After the hearing and the receipt of any additional
1117 medical evidence requested by the hearing officer, the hearing
1118 officer shall certify the record to the board, which shall include
1119 the hearing officer's proposed statement of facts, conclusions of
1120 law and recommendation. The record may include a taped recording
1121 of the proceedings of the hearing in lieu of a transcribed copy of
1122 the proceedings. The board shall receive the record and make its
1123 determination based solely on matters contained therein.

1124 (2) Any individual aggrieved by the determination of the
1125 board may appeal to the Circuit Court of the First Judicial
1126 District of Hinds County, Mississippi, in accordance with the
1127 Uniform Circuit Court Rules governing appeals to the circuit court
1128 in civil cases. Such appeal shall be made solely on the record
1129 before the board and this procedure shall be the exclusive method
1130 of appealing determinations of the board.

1131 (3) The board is authorized to appoint a committee of the
1132 board to serve as hearing officer or to employ or contract with
1133 qualified personnel to perform the duties of hearing officer and
1134 court reporter as may be necessary for conducting, recording and
1135 transcribing such hearings. The board may assess and collect fees
1136 to offset costs related to such hearings. Those fees shall be
1137 deposited to the credit of the Public Employees' Retirement
1138 System.

1139 (4) Interest shall not be paid on any benefits, including,
1140 but not limited to, benefits that are delayed as a result of an



administrative determination or an appeal from an administrative determination.

(5) Termination from membership in the Public Employees' Retirement System, the Supplemental Legislative Retirement Plan or the Mississippi Highway Safety Patrol Retirement System and forfeiture of retirement benefits from either of those systems or the plan under Section 25-11-147, 25-11-321 or 25-13-37 shall not be considered an administrative determination for which a hearing may be requested or held under this section.

SECTION 8. Section 25-11-129, Mississippi Code of 1972, is amended as follows:

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



1166 Section 25-11-147 is not an attachment or assignment of the
1167 member's retirement benefits for the purposes of this section.

1168 (2) Any retired member or beneficiary receiving a retirement
1169 allowance or benefit under this article may authorize the system
1170 to make deductions from the retirement allowance or benefit for
1171 the payment of employer or system sponsored group life or health
1172 insurance. The deductions authorized under this subsection shall
1173 be subject to rules and regulations adopted by the board.

1174 **SECTION 9.** Section 25-11-305, Mississippi Code of 1972, is
1175 amended as follows:

1176 25-11-305. (1) The membership of the Supplemental
1177 Legislative Retirement Plan shall be composed as follows:

1178 (a) All members of the State Legislature who are
1179 currently serving in the capacity of an elected official of the
1180 State Legislature and the person currently serving as President of
1181 the Senate shall become members of this system on July 1, 1989,
1182 unless they file with the board within thirty (30) days after July
1183 1, 1989, on a form prescribed by the board, a notice of election
1184 not to be covered in the membership of the Supplemental
1185 Legislative Retirement Plan and a duly executed waiver of all
1186 present and prospective benefits which would otherwise inure to
1187 them on account of their participation in the plan.

1188 (b) All members of the State Legislature and the
1189 President of the Senate who are elected after July 1, 1989.



1190 (2) Any state legislators who would have otherwise qualified
1191 for membership in the plan under subsection (1) of this section
1192 but who were excluded from membership by other provisions of this
1193 section as it read before March 26, 1991, shall become members of
1194 the plan upon March 26, 1991, and shall receive creditable service
1195 in the plan for the period from July 1, 1989, to March 26, 1991,
1196 upon payment of the proper employee and employer contributions for
1197 that period.

1198 (3) Membership in the plan shall cease by:

1199 (a) A member withdrawing his or her accumulated
1200 contributions * * *;

1201 (b) A member withdrawing from active service with a
1202 retirement allowance * * *;

1203 (c) Death of the member * * *; or

1204 (d) A member being terminated from the membership in
1205 the system under Section 25-11-321.

1206 (4) No benefits under the plan shall accrue or otherwise be
1207 payable to any person who does not qualify for membership in the
1208 plan under subsection (1) of this section.

1209 **SECTION 10.** Section 25-11-309, Mississippi Code of 1972, is
1210 amended as follows:

1211 25-11-309. (1) The retirement allowance from the
1212 Supplemental Legislative Retirement Plan shall consist of fifty
1213 percent (50%) of an amount equal to the retirement allowance
1214 determined by creditable service as an elected Senator or



1215 Representative of the State Legislature or as President of the
1216 Senate payable by the Public Employees' Retirement System in
1217 accordance with Section 25-11-101 et seq.

1218 (2) The percentage of the retirement allowance as provided
1219 in this section shall be transferred from the annuity savings
1220 account of the member and the employer accumulation account in the
1221 Supplemental Legislative Retirement Plan to the retirement account
1222 of the member in the Public Employees' Retirement System as
1223 provided.

1224 (3) (a) Notwithstanding any provisions of this section or
1225 this title to the contrary, the maximum annual retirement
1226 allowance attributable to the employer contributions payable under
1227 the Supplemental Legislative Retirement Plan to a member shall be
1228 subject to the limitations set forth in Section 415 of the
1229 Internal Revenue Code and any regulations issued thereunder
1230 applicable to governmental plans as the term is defined under
1231 Section 414(d) of the Internal Revenue Code.

1232 (b) The board is authorized to provide by rule or
1233 regulation for the payment of benefits as provided under this
1234 chapter to members or beneficiaries of the Supplemental
1235 Legislative Retirement System at a time and under circumstances
1236 not otherwise provided for in this chapter to the extent that the
1237 payment is required to maintain the Supplemental Legislative
1238 Retirement System as a qualified retirement plan for purposes of
1239 federal income tax laws.



1240 (4) (a) A retiree or beneficiary may, on a form prescribed
1241 by and filed with the Executive Director of the Public Employees'
1242 Retirement System, irrevocably waive all or a portion of any
1243 benefits from the plan to which the retiree or beneficiary is
1244 entitled under this article. The waiver shall be binding on the
1245 heirs and assigns of any retiree or beneficiary and the same must
1246 agree to forever hold harmless the plan and the Public Employees'
1247 Retirement System from any claim to the waived retirement
1248 benefits.

1249 (b) Any waiver under this subsection shall apply only
1250 to the person executing the waiver. A beneficiary shall be
1251 entitled to benefits according to the option selected by the
1252 member at the time of retirement; however, a beneficiary may
1253 execute a waiver of benefits under this subsection.

1254 (c) The plan shall retain all amounts that are not used
1255 to pay benefits because of a waiver executed under this
1256 subsection.

1257 (d) The Board of Trustees of the Public Employees'
1258 Retirement System may provide rules and regulations for the
1259 administration of waivers under * * * this subsection.

1260 (5) A member who is terminated from membership in the plan
1261 under Section 25-11-321 shall not be eligible to receive a
1262 retirement allowance under this section.

1263 **SECTION 11.** Section 25-11-311, Mississippi Code of 1972, is
1264 amended as follows:



1265 25-11-311. (1) A member may be paid a refund of the amount
1266 of accumulated contributions to the credit of the member in the
1267 annuity savings account, provided the member has withdrawn from
1268 state service and further provided the member has not returned to
1269 state service on the date the refund of the accumulated
1270 contributions would be paid. The refund of the contributions to
1271 the credit of the member in the annuity savings account shall be
1272 paid within ninety (90) days from receipt in the office of the
1273 retirement system of the properly completed form requesting that
1274 payment. The full amount of the accumulated contributions of any
1275 member who is terminated from membership in the plan under Section
1276 25-11-321 before receiving a retirement allowance, or the amount
1277 of the member's accumulated contributions that the member has not
1278 received from a retirement allowance if the member is terminated
1279 from membership in the plan under Section 25-11-321 after
1280 receiving a retirement allowance, shall be refunded to the member,
1281 without any interest, within ninety (90) days after the member has
1282 been terminated from membership in the plan. In the event of
1283 death before retirement of any member whose spouse and/or children
1284 are not entitled to a retirement allowance, the accumulated
1285 contributions to the credit of the deceased member in the annuity
1286 savings account shall be paid to the designated beneficiary on
1287 file in writing in the office of the executive director of the
1288 board of trustees within ninety (90) days from receipt of a
1289 properly completed form requesting that payment. If there is no



1290 such designated beneficiary on file for the deceased member in
1291 the office of the system, upon the filing of a proper request with
1292 the board, the contributions to the credit of the deceased member
1293 in the annuity savings account shall be refunded under Section
1294 25-11-311.1(1). The payment of the refund shall discharge all
1295 obligations of the retirement system to the member on account of
1296 any creditable service rendered by the member before the receipt
1297 of the refund. By the acceptance of the refund, the member shall
1298 waive and relinquish all accrued rights in the plan.

1299 (2) Pursuant to the Unemployment Compensation Amendments of
1300 1992 (Public Law 102-318 (USCS)), a member or the spouse of a
1301 member who is an eligible beneficiary making application for a
1302 refund under this section may elect, on a form prescribed by the
1303 board under rules and regulations established by the board, to
1304 have an eligible rollover distribution of accumulated
1305 contributions payable under this section paid directly to an
1306 eligible retirement plan, as defined under applicable federal law,
1307 or an individual retirement account. If the member or the spouse
1308 of a member who is an eligible beneficiary makes that election and
1309 specifies the eligible retirement plan or individual retirement
1310 account to which the distribution is to be paid, the distribution
1311 will be made in the form of a direct trustee-to-trustee transfer
1312 to the specified eligible retirement plan. A nonspouse
1313 beneficiary may elect to have an eligible rollover distribution of
1314 accumulated contributions paid in the form of a direct



trustee-to-trustee transfer to an individual retirement account established to receive the distribution on behalf of the nonspouse beneficiary. Flexible rollovers under this subsection shall not be considered assignments under Section 25-11-129.

(3) (a) If any person who has received a refund, is reelected to the Legislature or as President of the Senate and again becomes a member of the plan before July 1, 2007, the member may repay all or part of the amounts previously received as a refund, together with regular interest covering the period from the date of refund to the date of repayment; however, the amounts that are repaid by the member and the creditable service related thereto shall not be used in any benefit calculation or determination until the member has remained a contributor to the system for a period of at least four (4) years after the member's reentry into state service. Repayment for that time shall be made beginning with the most recent service for which refund has been made. Upon the repayment of all or part of that refund and interest, the member shall again receive credit for the period of creditable service for which full repayment has been made to the system.

(b) If any person who has received a refund, reenters the state service and again becomes a member of the system on or after July 1, 2007, the member may repay all or part of the amount previously received as a refund, together with regular interest covering the period from the date of refund to the date of



1340 repayment; however, the amounts that are repaid by the member and
1341 the creditable service related thereto shall not be used in any
1342 benefit calculation or determination until the member has remained
1343 a contributor to the system for a period of at least eight (8)
1344 years after the member's reentry into state service. Repayment
1345 for that time shall be made beginning with the most recent service
1346 for which refund has been made. Upon the repayment of all or part
1347 of that refund and interest, the member shall again receive credit
1348 for the period of creditable service for which full repayment has
1349 been made to the system.

1350 (c) A member who has been terminated from membership in
1351 the plan under Section 25-11-321 and received a refund of his or
1352 her accumulated contributions under this section is not authorized
1353 to repay any of the amount received as a refund in order to
1354 receive creditable service for the period of service for which the
1355 contributions were made to the plan.

1356 **SECTION 12.** Section 25-11-319, Mississippi Code of 1972, is
1357 amended as follows:

1358 25-11-319. (1) The right of a person to an annuity, a
1359 retirement allowance or benefit, or to the return of
1360 contributions, or to any optional benefit or any other right
1361 accrued or accruing to any person under the provisions of the
1362 Supplemental Legislative Retirement Plan, and the monies in the
1363 plan created by this article, are exempt from any state or
1364 municipal tax, and exempt from levy and sale, garnishment,



attachment or any other process whatsoever, and shall be unassignable except as specifically otherwise provided in this article. The forfeiture of a member's retirement benefits from the plan under Section 25-11-321 is not an attachment or assignment of the member's retirement benefits for the purposes of this section.

(2) Any retired member or beneficiary receiving a retirement allowance or benefit under this article may authorize the system to make deductions from the retirement allowance or benefit for the payment of employer or system sponsored group life or health insurance. The deductions authorized under this subsection shall be subject to rules and regulations adopted by the board.

SECTION 13. Section 25-13-3, Mississippi Code of 1972, is amended as follows:

25-13-3. (1) As used in this chapter, unless the context clearly indicates otherwise, the term "Highway Patrol or Highway Safety Patrol" for the purpose of establishing membership in this system for persons presently employed by the Highway Safety Patrol shall mean and include all the officers of the Mississippi Highway Safety Patrol who have completed a course of instruction in an authorized highway patrol training school on general law enforcement, and who have served for a period of at least five (5) years prior to July 1, 1958, as a uniformed officer of the Highway Safety Patrol in the enforcement of the traffic laws of the State of Mississippi, or in the driver's license division, or who are



1390 now engaged in such service. New members shall include all the
1391 officers of the Mississippi Highway Safety Patrol who have
1392 completed a course of instruction in an authorized highway patrol
1393 training school on general law enforcement, and who serve as sworn
1394 officers of the Highway Patrol in the enforcement of the laws of
1395 the State of Mississippi.

1396 (2) Any former sworn officer of the Highway Safety Patrol
1397 who returns to service with the Highway Safety Patrol in any
1398 capacity, and who has had not less than two (2) years of prior
1399 service as a sworn officer of the Highway Safety Patrol, and who
1400 was disabled by wounds or accident in line of duty, may become a
1401 member of the Highway Safety Patrol Retirement System even though
1402 his present duties would not otherwise qualify him for membership,
1403 and he may continue membership so long as he remains in the employ
1404 of the Highway Safety Patrol.

1405 (3) Membership in the Highway Safety Patrol Retirement
1406 System shall be retroactive to the date of such patrolman's return
1407 to employment with the Highway Safety Patrol, and any funds
1408 contributed by him, previous to July 1, 1958, to the Public
1409 Employees' Retirement System shall be transferred to his credit in
1410 the Highway Safety Patrol Retirement System, and the employer's
1411 contributions made to the Public Employees' Retirement System for
1412 the patrolman shall also be transferred to the employee's credit
1413 in the Highway Safety Patrol Retirement System; and the difference
1414 between the contributions for both the employer and the employee



1415 made to the Public Employees' Retirement System, and those which
1416 should have been made to the Highway Safety Patrol Retirement
1417 System by both employer and employee for the patrolman since the
1418 date of his return to the Highway Safety Patrol shall be paid into
1419 the Highway Safety Patrol Retirement System.

1420 (4) In order to be eligible for service retirement benefits
1421 under this retirement system, any member must have served at least
1422 five (5) years as a sworn officer of the Highway Patrol engaged in
1423 the enforcement of the laws of the State of Mississippi, or at
1424 least five (5) years as a sworn agent of the Mississippi Bureau of
1425 Narcotics, or a combination of at least five (5) years as a sworn
1426 agent of the Mississippi Bureau of Narcotics and as a sworn
1427 officer of the Highway Patrol. If the officer is transferred from
1428 duty making him eligible for membership in this retirement system
1429 to other duties for which credit is not allowed by this system,
1430 and he has not been credited with a minimum of five (5) years in
1431 this system as a sworn officer of the Highway Patrol engaged in
1432 the enforcement of the laws of this state, then an amount as
1433 determined by the Public Employees' Retirement System shall be
1434 transferred from this system to his account in the Public
1435 Employees' Retirement System of Mississippi to make him a member
1436 of that system with full credit for his years of service with the
1437 Mississippi Highway Safety Patrol, and he shall become a member of
1438 the Public Employees' Retirement System of Mississippi with prior
1439 service credits. The amount that is determined to be necessary to



be transferred shall be paid first from the member's total contributions in the Highway Safety Patrol System, plus interest, so that all of those funds are transferred, and any remainder shall be paid from the employer's accumulation account.

(5) Membership in the system shall cease after a member is terminated from the membership in the system under Section 25-13-37.

SECTION 14. Section 25-13-11, Mississippi Code of 1972, is amended as follows:

25-13-11. (1) Any member upon withdrawal from service, upon or after attainment of the age of fifty-five (55) years, who has completed at least five (5) years of creditable service, or any member upon withdrawal from service upon or after attainment of the age of forty-five (45) years, who has completed at least twenty (20) years of creditable service, or any member upon withdrawal from service, regardless of age, who has completed at least twenty-five (25) years of creditable service, shall be entitled to receive a retirement allowance, which shall be payable the first of the month following receipt of the member's application in the Office of the Executive Director of the Public Employees' Retirement System, but in no event before withdrawal from service.

Any member whose withdrawal from service occurs before attaining the age of fifty-five (55) years, who has completed more than five (5) years of creditable service and has not received a



1465 refund of the member's accumulated contributions, shall be
1466 entitled to receive a retirement allowance beginning upon his
1467 attaining the age of fifty-five (55) years of the amount earned
1468 and accrued at the date of withdrawal from service.

1469 The annual amount of the retirement allowance shall consist
1470 of:

1471 (a) A member's annuity, which shall be the actuarial
1472 equivalent of the accumulated contributions of the member at the
1473 time of retirement, computed according to the actuarial table in
1474 use by the system.

1475 (b) An employer's annuity which, together with the
1476 member's annuity provided above, shall be equal to two and
1477 one-half percent (2-1/2%) of the average compensation, based on
1478 the four (4) highest consecutive years, for each year of
1479 membership service.

1480 (c) A prior service annuity equal to two and one-half
1481 percent (2-1/2%) of the average compensation, based on the four
1482 (4) highest consecutive years, for each year of prior service for
1483 which the member is allowed credit.

1484 (d) In the case of retirement of any member prior to
1485 attaining the age of fifty-five (55) years, the retirement
1486 allowance shall be computed in accordance with the formula
1487 hereinabove set forth in this section, except that the employer's
1488 annuity and prior service annuity above described shall be reduced
1489 by an actuarially determined percentage factor for each year of



1490 age below fifty-five (55) years, or for each year of service below
1491 twenty-five (25) years of creditable service, whichever is lesser.

1492 (e) Upon retiring from service, a member shall be
1493 eligible to obtain retirement benefits, as computed above, for
1494 life, except that the aggregate amount of the employer's annuity
1495 and prior service annuity above described shall not exceed more
1496 than one hundred percent (100%) of the average compensation
1497 regardless of the years of service.

1498 (f) Any member in the service who has attained the age
1499 of sixty-three (63) years shall be retired immediately. However,
1500 any member who has attained age sixty-three (63) may ask the
1501 Commissioner of Public Safety to allow him to continue in service
1502 with the Mississippi Highway Safety Patrol beyond age sixty-three
1503 (63). If the commissioner determines that the member's
1504 continuance in service would be advantageous to the Highway Safety
1505 Patrol because of his expert knowledge, experience or
1506 qualifications, the member shall be allowed to continue in service
1507 beyond age sixty-three (63) for a period of one (1) year. After
1508 the initial one-year continuance, the commissioner may authorize
1509 the member to continue in service for another period of one (1)
1510 year until the member attains age sixty-five (65), at which time
1511 retirement shall be mandatory.

1512 (g) Notwithstanding any provision of this chapter
1513 pertaining to the Mississippi Highway Safety Patrol Retirement
1514 System, no payments may be made for a retirement allowance on a



1515 monthly basis for a period of time in excess of that allowed by
1516 any applicable federal law.

1517 (h) In no case shall any retired member who has
1518 completed at least fifteen (15) years of creditable service
1519 receive less than Five Hundred Dollars (\$500.00) per month; in no
1520 case shall any retired member who has completed ten (10) or more
1521 years of creditable service, but less than fifteen (15) years of
1522 creditable service, receive less than Three Hundred Dollars
1523 (\$300.00) per month; and in no case shall any retired member who
1524 has completed less than ten (10) years of creditable service
1525 receive less than Two Hundred Fifty Dollars (\$250.00) per month.
1526 In no case shall a beneficiary who is receiving a retirement
1527 allowance receive less than Two Hundred Fifty Dollars (\$250.00)
1528 per month or Three Thousand Dollars (\$3,000.00) per year.

1529 (i) Any retired member who is receiving a retirement
1530 allowance on July 1, 1999, shall receive an ad hoc increase in the
1531 annual retirement allowance equal to Three Dollars and Fifty Cents
1532 (\$3.50) per month for each full fiscal year through June 30, 1999,
1533 that the member has actually drawn retirement payments from the
1534 date of retirement, or the date of last retirement if there is
1535 more than one (1) retirement date, plus an amount equal to One
1536 Dollar (\$1.00) per month for each full year of creditable service
1537 and proportionately for each quarter year of creditable service,
1538 as documented by the system and on which benefits are being paid.
1539 If there are multiple beneficiaries receiving a retirement



1540 allowance from a deceased member's account, the ad hoc increase
1541 shall be divided proportionately.

1542 (2) (a) A retiree or beneficiary may, on a form prescribed
1543 by and filed with the Executive Director of the Public Employees'
1544 Retirement System, irrevocably waive all or a portion of any
1545 benefits from the plan to which the retiree or beneficiary is
1546 entitled. The waiver shall be binding on the heirs and assigns of
1547 any retiree or beneficiary and the same must agree to forever hold
1548 harmless the Highway Safety Patrol Retirement System and the
1549 Public Employees' Retirement System from any claim to the waived
1550 retirement benefits.

1551 (b) Any waiver under this subsection shall apply only
1552 to the person executing the waiver. A beneficiary shall be
1553 entitled to benefits according to the option selected by the
1554 member at the time of retirement; however, a beneficiary may
1555 execute a waiver of benefits under this subsection.

1556 (c) The Highway Safety Patrol Retirement System shall
1557 retain all amounts that are not used to pay benefits because of a
1558 waiver executed under this subsection.

1559 (d) The Board of Trustees of the Public Employees'
1560 Retirement System may provide rules and regulations for the
1561 administration of waivers under this subsection.

1562 (3) A member who is terminated from membership in the system
1563 under Section 25-13-37 shall not be eligible to receive a
1564 retirement allowance under this section.



1565 **SECTION 15.** Section 25-13-21, Mississippi Code of 1972, is
1566 amended as follows:

1567 25-13-21. * * * (1) If a highway patrolman ceases to work
1568 for the Highway Safety Patrol for any reason other than
1569 occupational disease contracted or for any accident sustained by
1570 the patrolman by reason of his service or discharge of his duty in
1571 the Highway Patrol, and if the highway patrolman is not eligible
1572 for retirement either for service or disability, he shall be
1573 refunded the amount of his total contribution under the provisions
1574 of this chapter, including any credit transferred to his account
1575 in this system from any other system, at his request; and * * * if
1576 he dies before retirement, his total contribution is to be
1577 refunded to any beneficiary he may name. If there is no surviving
1578 designated beneficiary, the contributions to the credit of the
1579 deceased member shall be refunded * * * under Section
1580 25-13-21.1(1). The full amount of the accumulated contributions
1581 of any member who is terminated from membership in the system
1582 under Section 25-13-37 before receiving a retirement allowance, or
1583 the amount of the member's accumulated contributions that the
1584 member has not received from a retirement allowance if the member
1585 is terminated from membership in the system under Section 25-13-37
1586 after receiving a retirement allowance, shall be refunded to the
1587 member, without any interest, within ninety (90) days after the
1588 member has been terminated from membership in the system.



1589 (2) Pursuant to the Unemployment Compensation Amendments of
1590 1992 (Public Law 102-318 (UCA)), a member or the spouse of a
1591 member who is an eligible beneficiary entitled to a refund under
1592 this section may elect, on a form prescribed by the board under
1593 rules and regulations established by the board, to have an
1594 eligible rollover distribution of accumulated contributions
1595 payable under this section paid directly to an eligible retirement
1596 plan, as defined under applicable federal law, or an individual
1597 retirement account. If the member or the spouse of a member who
1598 is an eligible beneficiary makes that election and specifies the
1599 eligible retirement plan or individual retirement account to which
1600 the distribution is to be paid, the distribution will be made in
1601 the form of a direct trustee-to-trustee transfer to the specified
1602 eligible retirement plan. A nonspouse beneficiary may elect to
1603 have an eligible rollover distribution paid in the form of a
1604 direct trustee-to-trustee transfer to an individual retirement
1605 account established to receive the distribution on behalf of the
1606 nonspouse beneficiary. Flexible rollovers under this subsection
1607 shall not be considered assignments under Section 25-13-31.

1608 (3) (a) If any highway patrolman who receives a refund
1609 reenters the service of the Highway Safety Patrol and again
1610 becomes a member of the system, he may repay all amounts
1611 previously received by him as a refund, together with regular
1612 interest covering the period from the date of refund to the date
1613 of repayment; however, the amounts that are repaid by the member



1614 and the creditable service related thereto shall not be used in
1615 any benefit calculation or determination until the member has
1616 remained a contributor to the system for a period of at least five
1617 (5) years after the member's reentry into state service.

1618 Repayment for such time shall be made beginning with the most
1619 recent service for which refund has been made. Upon the repayment
1620 of all or part of the refund and interest, the highway patrolman
1621 shall again receive credit for the period of creditable service
1622 for which full repayment has been made to the system.

1623 (b) A member who has been terminated from membership in
1624 the system under Section 25-13-37 and received a refund of his or
1625 her accumulated contributions under this section is not authorized
1626 to repay any of the amount received as a refund in order to
1627 receive creditable service for the period of service for which the
1628 contributions were made to the system.

1629 **SECTION 16.** Section 25-13-28, Mississippi Code of 1972, is
1630 amended as follows:

1631 25-13-28. Regular interest shall be credited annually to the
1632 mean amount of the employee reserve account for the preceding
1633 year. This credit shall be made annually from interest and other
1634 earnings on the invested assets of this system. Any additional
1635 amount required to meet the regular interest on the funds of this
1636 system shall be charged to the employer's accumulation account,
1637 and any excess of earnings over such regular interest required
1638 shall be credited to the employer's accumulation account. Regular



1639 interest shall mean the percentage rate of interest compounded
1640 annually as determined by the Board of Trustees of the Public
1641 Employees' Retirement System.

1642 Once interest is credited, it shall be added to the sum of
1643 all amounts deducted from the compensation of a member and shall
1644 be included in determining his total contributions. However,
1645 interest shall not be included in determining a member's
1646 contributions when refunding the contributions of a member who is
1647 terminated from membership in the system under Section 25-13-37.

1648 **SECTION 17.** Section 25-13-31, Mississippi Code of 1972, is
1649 amended as follows:

1650 25-13-31. (1) The right of a person to an annuity, a
1651 retirement allowance or benefit, or to the return of
1652 contributions, or to any optional benefits or any other right
1653 accrued or accruing to any person under the provisions of the
1654 Highway Patrol Retirement Law, the system and the monies in the
1655 system created by * * * that law, are * * * exempt from any state,
1656 county or municipal ad valorem taxes, income taxes, premium taxes,
1657 privilege taxes, property taxes, sales and use taxes or other
1658 taxes not so named, notwithstanding any other provision of law to
1659 the contrary, and exempt from levy and sale, garnishment,
1660 attachment, or any other process whatsoever, and shall be
1661 unassignable except as specifically otherwise provided in this
1662 article. The forfeiture of a member's retirement benefits from
1663 the system under Section 25-13-37 is not an attachment or



1664 assignment of the member's retirement benefits for the purposes of
1665 this section.

1666 (2) Any retired member or beneficiary receiving a retirement
1667 allowance or benefit under this article may authorize the Public
1668 Employees' Retirement System to make deductions from the
1669 retirement allowance or benefit for the payment of employer or
1670 system sponsored group life or health insurance. The deductions
1671 authorized under this subsection shall be subject to rules and
1672 regulations adopted by the Board of Trustees of the Public
1673 Employees' Retirement System.

1674 **SECTION 18.** This act shall take effect and be in force from
1675 and after July 1, 2018.

