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To: Appropriations

## HOUSE BILL NO. 1503

1 AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF  
2 1972, TO PROVIDE THAT CERTAIN PERSONS WHO ARE RECEIVING A  
3 RETIREMENT ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
4 WHO ARE ELECTED AS A MEMBER OF THE LEGISLATURE AFTER RETIREMENT,  
5 AND CERTAIN MEMBERS OF THE LEGISLATURE WHO ARE ELIGIBLE TO RECEIVE  
6 A RETIREMENT ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT  
7 SYSTEM WHILE SERVING AS A MEMBER OF THE LEGISLATURE, MAY RECEIVE A  
8 RETIREMENT ALLOWANCE FROM THE SYSTEM WHILE SERVING AS A MEMBER OF  
9 THE LEGISLATURE; TO PROVIDE THAT THOSE PERSONS SHALL RECEIVE 50%  
10 OF THE AMOUNT OF THE COMPENSATION PROVIDED FOR EACH REGULAR  
11 SESSION AND EACH EXTRAORDINARY SESSION, PROVIDED THAT THE PERSON  
12 SERVES AS A MEMBER OF THE LEGISLATURE FOR A PERIOD OF TIME NOT TO  
13 EXCEED ONE-HALF OF THE NORMAL WORKING DAYS FOR THE POSITION IN ANY  
14 FISCAL YEAR, OR SHALL RECEIVE COMPENSATION FOR SERVING AS A MEMBER  
15 OF THE LEGISLATURE IN AN AMOUNT NOT TO EXCEED 25% OF THE PERSON'S  
16 AVERAGE COMPENSATION, WITHOUT ANY LIMITATION ON THE PERIOD OF TIME  
17 THAT THE PERSON SERVES AS A MEMBER OF THE LEGISLATURE IN A FISCAL  
18 YEAR; TO PROVIDE THAT THOSE PERSONS SHALL NOT BE ACTIVE MEMBERS OF  
19 THE RETIREMENT SYSTEM OR THE SUPPLEMENTAL LEGISLATIVE RETIREMENT  
20 PLAN AND SHALL NOT RECEIVE ANY CREDITABLE SERVICE FOR THE PERIOD  
21 DURING WHICH THEY RECEIVE A RETIREMENT ALLOWANCE WHILE SERVING AS  
22 A MEMBER OF THE LEGISLATURE; TO AMEND SECTIONS 25-11-105,  
23 25-11-127, 25-11-305 AND 5-1-41, MISSISSIPPI CODE OF 1972, IN  
24 CONFORMITY TO THE PROVISIONS OF THIS ACT; AND FOR RELATED  
25 PURPOSES.

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

27 **SECTION 1.** The following shall be codified as Section  
28 25-11-126, Mississippi Code of 1972:



29       25-11-126.   (1)   (a)   Any person who is receiving a  
30 retirement allowance under this article and who is elected as a  
31 member of the Legislature after retirement may choose to continue  
32 to receive a retirement allowance under this article while serving  
33 as a member of the Legislature in the manner provided in this  
34 section, in addition to receiving the amount of the compensation  
35 for members of the Legislature specified in subsection (6) of this  
36 section.

37               (b)   Any member of the Legislature who has reached the  
38 age and/or service requirement that will not result in a  
39 prohibited in-service distribution as defined by the Internal  
40 Revenue Service who is eligible to receive a retirement allowance  
41 under this article may choose to receive a retirement allowance  
42 under this article while serving as a member of the Legislature in  
43 the manner provided in this section, in addition to receiving the  
44 amount of the compensation for members of the Legislature  
45 specified in subsection (6) of this section.

46       (2)   Any person who is eligible to receive a retirement  
47 allowance under subsection (1)(a) of this section shall notify the  
48 executive director of the system before taking office as a member  
49 of the Legislature of his or her choice about continuing to  
50 receive the retirement allowance while serving as a member of the  
51 Legislature. If the person chooses not to continue receiving the  
52 retirement allowance while serving as a member of the Legislature,  
53 the retirement allowance shall cease on the day that he or she



54 begins serving as a member of the Legislature. After the person  
55 is no longer serving as a member of the Legislature, in order to  
56 begin receiving a retirement allowance under this article again,  
57 the person shall make application to the executive director of the  
58 system, and the retirement allowance shall begin on the first of  
59 the month following the date that the application is received by  
60 the executive director.

61 (3) Any member of the Legislature who is eligible to receive  
62 a retirement allowance under subsection (1)(b) of this section and  
63 who chooses to receive a retirement allowance while serving as a  
64 member of the Legislature shall make application to the executive  
65 director of the system, and the retirement allowance shall begin  
66 on the first of the month following the date that the application  
67 is received by the executive director. The member of the  
68 Legislature shall not be required to withdraw from service in  
69 order to receive the retirement allowance.

70 (4) Any person to whom this section applies who receives or  
71 continues to receive a retirement allowance under this article  
72 while serving as a member of the Legislature shall not be an  
73 active member of the retirement system or the Supplemental  
74 Legislative Retirement Plan and shall not receive any creditable  
75 service for the period during which he or she receives a  
76 retirement allowance while serving as a member of the Legislature.

77 (5) Any person to whom this section applies who chooses not  
78 to receive a retirement allowance while serving as a member of the



Legislature shall be an active and contributing member of the retirement system and the Supplemental Legislative Retirement Plan and shall receive creditable service for the period during which he or she serves as a member of the Legislature without receiving a retirement allowance. If the person has previously received a retirement allowance under this article and serves as a member of the Legislature for more than six (6) months without receiving a retirement allowance, the person shall have his or her allowance recomputed when he or she retires again, which shall include the service after he or she again became a contributing member of the retirement system.

(6) Any person to whom this section applies who receives or continues to receive a retirement allowance under this article while serving as a member of the Legislature shall receive, as selected by the person:

(a) Fifty percent (50%) of the amount of the compensation provided under Section 5-1-41 for each regular session and each extraordinary session, and the full amount of all other compensation, per diem, expense allowance and mileage provided for members of the Legislature, provided that the person serves as a member of the Legislature for a period of time not to exceed one-half (1/2) of the normal working days for the position in any fiscal year, which shall be determined in the manner provided in Section 25-11-127(4); or



(b) Compensation for serving as a member of the Legislature in an amount not to exceed twenty-five percent (25%) of the person's average compensation, and the full amount of all other compensation, per diem, expense allowance and mileage provided for members of the Legislature, without any limitation on the period of time that the person serves as a member of the Legislature in a fiscal year.

**SECTION 2.** 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 who are specifically excluded, \* \* \* those as to whom election is provided in Articles 1 and 3, and those persons who choose to receive or continue to receive a retirement allowance while serving as a member of the Legislature as authorized by Section 25-11-126, 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 services shall become a member of the system if the individual is paid regular periodic compensation for those services that is



subject to payroll taxes, is provided all other employee benefits and meets the membership criteria established by the regulations adopted by the board of trustees that apply to all other members of the system; however, any active member employed in such a position on July 1, 2002, will continue to be an active member for as long as they are employed in any such position.

(b) All persons who become employees in the state service after January 31, 1953, except those specifically excluded or as to whom election is provided in Articles 1 and 3, unless they file with the board before the lapse of sixty (60) days of employment or sixty (60) days after the effective date of the cited articles, whichever is later, on a form prescribed by the board, a notice of election not to be covered by the membership of the retirement system and a duly executed waiver of all present and prospective benefits that would otherwise inure to them on account of their participation in the system, shall become members of the retirement system; however, no credit for prior service will be granted to members who became members of the system before July 1, 2007, until they have contributed to Article 3 of the retirement system for a minimum period of at least four (4) years, or to members who became members of the system on or after July 1, 2007, until they have contributed to Article 3 of the retirement 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 reporting errors or omissions based on the payment of the employee and employer contributions plus applicable interest.



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

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

191           (e) All persons who are employees in the state service  
192 on January 31, 1953, and who under existing laws are members of  
193 any fund operated for the retirement of employees by the State of  
194 Mississippi, or any of its departments or agencies, shall not be  
195 entitled to membership in this retirement system unless, before  
196 February 1, 1953, any such person indicates by a notice filed with  
197 the board, on a form prescribed by the board, his individual  
198 election and choice to participate in this system, but no such  
199 person shall receive prior service credit unless he becomes a  
200 member on or before February 1, 1953.

201           (f) Each political subdivision of the state and each  
202 instrumentality of the state or a political subdivision, or both,





is authorized to submit, for approval by the board of trustees, a plan for extending the benefits of this article to employees of any such political subdivision or instrumentality. Each such plan or any amendment to the plan for extending benefits thereof shall be approved by the board of trustees if it finds that the plan, or the plan as amended, is in conformity with such requirements as are provided in Articles 1 and 3; however, upon approval of the plan or any such plan previously approved by the board of trustees, the approved plan shall not be subject to cancellation or termination by the political subdivision or instrumentality. No such plan shall be approved unless:

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

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

(iii) It provides for such methods of administration of the plan by the political subdivision or



instrumentality as are found by the board of trustees to be  
necessary for the proper and efficient administration thereof;

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

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

1. The board of trustees shall not finally  
refuse to approve a plan submitted under paragraph (f), and shall  
not terminate an approved plan without reasonable notice and  
opportunity for hearing to each political subdivision or  
instrumentality affected by the board's decision. The board's  
decision in any such case shall be final, conclusive and binding  
unless an appeal is taken by the political subdivision or  
instrumentality aggrieved by the decision to the Circuit Court of  
the First Judicial District of Hinds County, Mississippi, in  
accordance with the provisions of law with respect to civil causes  
by certiorari.



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

259                   3. Every political subdivision or  
260 instrumentality required to make payments under paragraph (f)(v)2  
261 of this section is authorized, in consideration of the employees'  
262 retention in or entry upon employment after enactment of Articles  
263 1 and 3, to impose upon its employees, as to services that are  
264 covered by an approved plan, a contribution with respect to wages  
265 (as defined in Section 25-11-5) not exceeding the amount provided  
266 in Section 25-11-123(d) if those services constituted employment  
267 within the meaning of Articles 1 and 3, and to deduct the amount  
268 of the contribution from the wages as and when paid.

269 Contributions so collected shall be paid into the contribution  
270 fund as partial discharge of the liability of the political  
271 subdivisions or instrumentalities under paragraph (f)(v)2 of this  
272 section. Failure to deduct the contribution shall not relieve the  
273 employee or employer of liability for the contribution.

274                   4. Any state agency, school, political  
275 subdivision, instrumentality or any employer that is required to  
276 submit contribution payments or wage reports under any section of



277 this chapter shall be assessed interest on delinquent payments or  
278 wage reports as determined by the board of trustees in accordance  
279 with rules and regulations adopted by the board and delinquent  
280 payments, assessed interest and any other amount certified by the  
281 board as owed by an employer, may be recovered by action in a  
282 court of competent jurisdiction against the reporting agency  
283 liable therefor or may, upon due certification of delinquency and  
284 at the request of the board of trustees, be deducted from any  
285 other monies payable to the reporting agency by any department or  
286 agency of the state.

287                   5. Each political subdivision of the state  
288 and each instrumentality of the state or a political subdivision  
289 or subdivisions that submit a plan for approval of the board, as  
290 provided in this section, shall reimburse the board for coverage  
291 into the expense account, its pro rata share of the total expense  
292 of administering Articles 1 and 3 as provided by regulations of  
293 the board.

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

300           (h) An employee whose membership in this system is  
301 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 Administration or employer payroll records. Effective July 1, 1998, upon eligibility as noted above, a member may receive credit



for that retroactive service with the political subdivision or instrumentality provided:

(i) The member shall furnish proof satisfactory to the board of trustees of certification of those services from the political subdivision or instrumentality where the services were rendered or verification by the Social Security Administration; 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 (k) shall be construed to limit the authority of the board to allow the correction of reporting errors or omissions based on the payment of employee and employer contributions plus applicable interest. Payment for that time shall be made beginning with the most recent service. Upon the payment of all or part of the required contributions, plus interest or the actuarial cost as provided above, the member shall receive credit for the period of creditable service for which full payment has been made to the retirement system.

(l) Through June 30, 1998, any state service eligible for retroactive service credit, no part of which has ever been



reported, and requiring the payment of employee and employer contributions plus interest, or, from and after July 1, 1998, any state service eligible for retroactive service credit, no part of which has ever been reported to the retirement system, and requiring the payment of the actuarial cost for that creditable service, may, at the member's option, be purchased in quarterly increments as provided above at the time that its purchase is otherwise allowed.

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

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

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

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

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

(c) Participants of Comprehensive Employment and Training Act of 1973 (CETA) being Public Law 93-203, who enroll on 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 member withdrawing his accumulated contributions, or by a member withdrawing from active service with a retirement allowance, or by a member's death.

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

25-11-127. (1) (a) No person who is being paid a retirement allowance or a pension after retirement under this article shall be employed or paid for any service by the State of Mississippi, including services as an employee, contract worker, contractual employee or independent contractor, until the retired person has been retired for not less than ninety (90) consecutive days from his or her effective date of retirement. After the person has been retired for not less than ninety (90) consecutive days from his or her effective date of retirement or such later date as established by the board, he or she may be reemployed while being paid a retirement allowance under the terms and conditions provided in this section. The restrictions on employment after retirement in this subsection shall not apply to persons who are eligible to receive a retirement allowance under this article while serving as a member of the Legislature and who



424 choose to receive the retirement allowance while serving as a  
425 member of the Legislature as authorized by Section 25-11-126.

426 (b) No retiree of this retirement system who is  
427 reemployed or is reelected to office after retirement shall  
428 continue to draw retirement benefits while so reemployed, except  
429 as provided in this section or in Section 25-11-126.

430 (c) No person employed or elected under the exceptions  
431 provided for in this section shall become a member under Article 3  
432 of the retirement system.

433 (2) Any person who has been retired under the provisions of  
434 Article 3 and who is later reemployed in service covered by this  
435 article shall cease to receive benefits under this article unless  
436 the person continues to receive a retirement allowance while  
437 serving as a member of the Legislature under the authority of  
438 Section 25-11-126, and the person shall again become a  
439 contributing member of the retirement system. When the person  
440 retires again, if that person has been a contributing member of  
441 the retirement system during reemployment and the reemployment  
442 exceeds six (6) months, the person shall have his or her benefit  
443 recomputed, including service after again becoming a member,  
444 provided that the total retirement allowance paid to the retired  
445 member in his or her previous retirement shall be deducted from  
446 the member's retirement reserve and taken into consideration in  
447 recalculating the retirement allowance under a new option  
448 selected.



(3) The board shall have the right to prescribe rules and regulations for carrying out the provisions of this section.

(4) The provisions of this section shall not be construed to prohibit any retiree, regardless of age, from being employed and drawing a retirement allowance either:

(a) For a period of time not to exceed one-half (1/2) of the normal working days for the position in any fiscal year during which the retiree will receive no more than one-half (1/2) of the salary in effect for the position at the time of employment, or

(b) For a period of time in any fiscal year sufficient in length to permit a retiree to earn not in excess of twenty-five percent (25%) of retiree's average compensation.

To determine the normal working days for a position under paragraph (a) of this subsection, the employer shall determine the required number of working days for the position on a full-time basis and the equivalent number of hours representing the full-time position. The retiree then may work up to one-half (1/2) of the required number of working days or up to one-half (1/2) of the equivalent number of hours and receive up to one-half (1/2) of the salary for the position. In the case of employment with multiple employers, the limitation shall equal one-half (1/2) of the number of days or hours for a single full-time position.

Notice shall be given in writing to the executive director, setting forth the facts upon which the employment is being made,



and the notice shall be given within five (5) days from the date of employment and also from the date of termination of the employment.

Except as provided in Section 25-11-126, the restrictions on employment after retirement in this subsection shall not apply to persons who choose to receive or continue to receive a retirement allowance under this article while serving as a member of the Legislature as authorized by Section 25-11-126.

(5) Except as otherwise provided in subsection (6) of this section, the employer of any person who is receiving a retirement allowance and who is employed in service covered by subsection (4) of this section as an employee or a contractual employee, and the employer of any person who chooses to receive or continue to receive a retirement allowance under this article while serving as a member of the Legislature as authorized by Section 25-11-126, shall pay to the board the full amount of the employer's contribution on the amount of compensation received by the retiree for his or her employment in accordance with regulations prescribed by the board. The retiree shall not receive any additional creditable service in the retirement system as a result of the payment of the employer's contribution. This subsection does not apply to persons who are receiving a retirement allowance and who contract with an employer to provide services as a true independent contractor, as defined by the board through regulation.



499           (6)   (a)   A member may retire and continue in municipal or  
500 county elective office provided that the member has reached the  
501 age and/or service requirement that will not result in a  
502 prohibited in-service distribution as defined by the Internal  
503 Revenue Service, or a retiree may be elected to a municipal or  
504 county office, provided that the person:

505                   (i)   Files annually, in writing, in the office of  
506 the employer and the office of the executive director of the  
507 system before the person takes office or as soon as possible after  
508 retirement, a waiver of all salary or compensation and elects to  
509 receive in lieu of that salary or compensation a retirement  
510 allowance as provided in this section, in which event no salary or  
511 compensation shall thereafter be due or payable for those  
512 services; however, any such officer or employee may receive, in  
513 addition to the retirement allowance, office expense allowance,  
514 mileage or travel expense authorized by any statute of the State  
515 of Mississippi; or

516                   (ii)   Elects to receive compensation for that  
517 elective office in an amount not to exceed twenty-five percent  
518 (25%) of the retiree's average compensation. In order to receive  
519 compensation as allowed in this subparagraph, the retiree shall  
520 file annually, in writing, in the office of the employer and the  
521 office of the executive director of the system, an election to  
522 receive, in addition to a retirement allowance, compensation as  
523 allowed in this subparagraph.



524           (b) The municipality or county in which the retired  
525 person holds elective office shall pay to the board the amount of  
526 the employer's contributions on the full amount of the regular  
527 compensation for the elective office that the retired person  
528 holds.

529           (c) As used in this subsection, the term "compensation"  
530 does not include office expense allowance, mileage or travel  
531 expense authorized by a statute of the State of Mississippi.

532           **SECTION 4.** Section 25-11-305, Mississippi Code of 1972, is  
533 amended as follows:

534           25-11-305. (1) The membership of the Supplemental  
535 Legislative Retirement Plan shall be composed as follows:

536           (a) All members of the State Legislature who are  
537 currently serving in the capacity of an elected official of the  
538 State Legislature and the person currently serving as President of  
539 the Senate shall become members of this system on July 1, 1989,  
540 unless they file with the board within thirty (30) days after July  
541 1, 1989, on a form prescribed by the board, a notice of election  
542 not to be covered in the membership of the Supplemental  
543 Legislative Retirement Plan and a duly executed waiver of all  
544 present and prospective benefits which would otherwise inure to  
545 them on account of their participation in the plan.

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



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

(3) Membership in the plan shall cease by a member withdrawing his accumulated contributions, or by a member withdrawing from active service with a retirement allowance, or by death of the member.

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

(5) Persons who choose to receive or continue to receive a retirement allowance while serving as a member of the Legislature as authorized by Section 25-11-126 shall not be active members of the plan.

**SECTION 5.** Section 5-1-41, Mississippi Code of 1972, is amended as follows:

5-1-41. \* \* \* Except as otherwise provided in Section 25-11-126, each Senator and Representative of the Legislature shall receive as compensation at each regular session the sum of Ten Thousand Dollars (\$10,000.00) and the mileage allowance



573 provided by Section 25-3-41, for each mile of the distance by the  
574 most direct route usually traveled in coming to and returning from  
575 the place where the Legislature sits. \* \* \* Except as otherwise  
576 provided in Section 25-11-126, each Senator and Representative  
577 shall receive for attending each extraordinary session or called  
578 session the sum of Seventy-five Dollars (\$75.00) per day and  
579 mileage at the same rate as per regular session. In addition to  
580 the above, \* \* \* each Senator and Representative and the  
581 Lieutenant Governor shall receive the sum of One Thousand Five  
582 Hundred Dollars (\$1,500.00) per month for expenses incidental to  
583 his office for every full month of his term, except any month or  
584 major fraction thereof when the Legislature is convened in regular  
585 or extraordinary session; and payments shall be made to each  
586 Senator and Representative and the Lieutenant Governor by the  
587 State Treasurer between the first and tenth day of each month  
588 following the month for which the payments are due.

589       **SECTION 6.** This act shall take effect and be in force from  
590 and after July 1, 2019.

