To: Appropriations

By: Representative Denton

## HOUSE BILL NO. 77

AN ACT TO CREATE NEW SECTIONS 25-11-147 AND 25-11-321, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT IF A MEMBER OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM WHO IS AN ELECTED OFFICIAL OR A MEMBER OF THE SUPPLEMENTAL LEGISLATIVE RETIREMENT PLAN IS 5 CONVICTED OF OR ENTERS A PLEA OF GUILTY OR NOLO CONTENDERE IN ANY COURT TO A FELONY IN WHICH PUBLIC FUNDS WERE UNLAWFULLY TAKEN, 7 OBTAINED OR MISAPPROPRIATED IN THE ABUSE OR MISUSE OF THE PERSON'S OFFICE THAT IS COMMITTED ON OR AFTER JULY 1, 2023, THE COURT SHALL CONDUCT A HEARING IN A SEPARATE CIVIL PROCEEDING TO DETERMINE IF 9 10 ALL OF THE CONDITIONS HAVE BEEN MET; TO PROVIDE THAT IF ALL OF THE CONDITIONS HAVE BEEN MET, THE COURT SHALL ISSUE AN ORDER FOR 11 12 WITHHOLDING FROM THE MEMBER'S RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN; TO PROVIDE THAT THE ORDER FOR WITHHOLDING SHALL DIRECT THE SYSTEM TO WITHHOLD A SPECIFIED AMOUNT FROM THE MEMBER'S 14 1.5 RETIREMENT BENEFITS EACH MONTH SO THAT THE FULL AMOUNT OF THE 16 PUBLIC FUNDS THAT WERE UNLAWFULLY TAKEN, OBTAINED OR 17 MISAPPROPRIATED IN THE ABUSE OR MISUSE OF THE MEMBER'S OFFICE WILL 18 BE REPAID WITHIN NOT MORE THAN THREE YEARS FROM THE DATE OF THE 19 FIRST WITHHOLDING; TO PROVIDE THAT THE SYSTEM SHALL PAY THE 20 AMOUNTS WITHHELD TO THE ATTORNEY GENERAL EACH MONTH, AND THE 21 ATTORNEY GENERAL SHALL DISTRIBUTE THE AMOUNTS RECEIVED FROM THE 22 SYSTEM TO THE GOVERNMENT BODY FROM WHICH THE PUBLIC FUNDS THAT WERE UNLAWFULLY TAKEN, OBTAINED OR MISAPPROPRIATED IN THE ABUSE OR 24 MISUSE OF THE MEMBER'S OFFICE; TO PROVIDE THAT A MEMBER WHO IS 25 CONVICTED OF SUCH A FELONY SHALL NOT HAVE ANY OF HIS OR HER 26 RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN WITHHELD UNTIL ALL 27 APPEALS OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE TIME FOR AN APPEAL FROM THE CONVICTION HAS EXPIRED; TO PROVIDE THAT 28 29 AFTER RECEIVING THE ORDER FOR WITHHOLDING FROM THE COURT, THE 30 SYSTEM SHALL REQUEST THE ATTORNEY GENERAL FOR A DETERMINATION OF 31 WHETHER ALL APPEALS OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED 32 OR THE TIME FOR AN APPEAL FROM THE CONVICTION HAS EXPIRED; TO 33 PROVIDE THAT AFTER THE ATTORNEY GENERAL NOTIFIES THE SYSTEM THAT 34 ALL APPEALS OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE

- 35 TIME FOR AN APPEAL FROM THE CONVICTION HAS EXPIRED, THE MEMBER'S 36 RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN SHALL BE WITHHELD 37 UNTIL THE FULL AMOUNT OF THE PUBLIC FUNDS THAT WERE UNLAWFULLY 38 TAKEN, OBTAINED OR MISAPPROPRIATED IN THE ABUSE OR MISUSE OF THE 39 MEMBER'S OFFICE HAS BEEN WITHHELD FROM THE MEMBER'S RETIREMENT 40 BENEFITS, AS DETERMINED BY THE ATTORNEY GENERAL; TO PROVIDE THAT 41 IF A MEMBER OF THE SYSTEM OR PLAN IS ALSO A MEMBER OF ANOTHER 42 RETIREMENT SYSTEM ADMINISTERED BY THE BOARD OF TRUSTEES OF THE 43 SYSTEM, AND THE FELONY FOR WHICH THE MEMBER WAS CONVICTED OR 44 ENTERED A PLEA OF GUILTY OR NOLO CONTENDERE WAS IN CONNECTION WITH 45 THE MEMBER'S SERVICE AS AN ELECTED OFFICIAL THAT IS COVERED BY 46 ONLY ONE OF THE RETIREMENT SYSTEMS, THE MEMBER'S RETIREMENT 47 BENEFITS WILL BE WITHHELD ONLY FROM THE RETIREMENT SYSTEM IN WHICH 48 HIS OR HER SERVICE AS AN ELECTED OFFICIAL WAS COVERED AT THE TIME 49 THAT HE OR SHE COMMITTED THE FELONY; TO PROVIDE THAT THE SYSTEM 50 MAY CONCLUSIVELY RELY ON AN ORDER FOR WITHHOLDING FROM THE COURT 51 AND THE NOTICE FROM THE ATTORNEY GENERAL THAT THE REQUIREMENTS OF 52 THIS ACT HAVE BEEN MET IN WITHHOLDING A MEMBER'S RETIREMENT 53 BENEFITS FROM THE SYSTEM OR PLAN; TO PROVIDE THAT THE SYSTEM IS 54 NOT LIABLE FOR ANY MISTAKE IN THE PAYMENT OF RETIREMENT BENEFITS 55 TO A MEMBER IN GOOD FAITH RELIANCE ON AN ORDER FOR WITHHOLDING 56 FROM THE COURT AND THE NOTICE FROM THE ATTORNEY GENERAL; TO 57 PROVIDE THAT ANY AMBIGUITY OR UNCERTAINTY ABOUT WHETHER A MEMBER'S 58 RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN SHOULD BE WITHHELD 59 SHALL BE RESOLVED IN FAVOR OF THE MEMBER; TO AMEND SECTIONS 25-11-120, 25-11-129 AND 25-11-319, MISSISSIPPI CODE OF 1972, TO 60 61 CONFORM TO THE PRECEDING PROVISIONS; AND FOR RELATED PURPOSES.
- BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
- 63 **SECTION 1.** The following shall be codified as Section 64 25-11-147, Mississippi Code of 1972:
- 65 <u>25-11-147.</u> (1) "Felony involving public funds" means a 66 felony in which public funds were unlawfully taken, obtained or 67 misappropriated in the abuse or misuse of the person's office or 68 money coming into the person's hands by virtue of the person's
- 69 office.
  70 (2) (a) If an active member of the system who is an elected
- 71 official is convicted of or enters a plea of guilty or nolo
- 72 contendere in any court of this state to a felony involving public
- 73 funds that is committed on or after July 1, 2023; or

74	(b) If a retired member of the system who is elected to
75	public office after retirement and employed under Section
76	25-11-127 is convicted of or enters a plea of guilty or nolo
77	contendere in any court of this state to a felony involving public
78	funds that is committed during the member's employment under
79	Section 25-11-127 and is committed on or after July 1, 2023; or
80	(c) If a retired member of the system who was an
81	elected official, or a member of the system who was an elected
82	official and has withdrawn from service but is not receiving a
83	retirement allowance from the system, is convicted of or enters a
84	plea of guilty or nolo contendere in any court of this state to a
85	felony involving public funds that was committed while the member
86	was an elected official on or after July 1, 2023, the court shall
87	conduct a hearing in a separate civil proceeding to determine if
88	all of the conditions in this subsection have been met. The court
89	shall provide notice of the hearing to the member and each person
90	who is named as a beneficiary of the member in the records of the
91	system. If, after the hearing, the court determines that all of
92	the conditions in this subsection have been met, the court shall
93	issue an order for withholding from the member's retirement
94	benefits from the system as provided in this section. The court
95	shall send a copy of its order for withholding to the system.
96	(3) (a) If an active member of the system who is an elected

official is convicted of or enters a plea of guilty or nolo

contendere in a court of another state or a federal court to a

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orime that would be a felony under the laws of this state if the crime were committed in this state, and that is a felony involving public funds and is committed on or after July 1, 2023; or

- (b) If a retired member of the system who is elected to public office after retirement and employed under Section 25-11-127 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 a felony involving public funds that is committed during the member's employment under Section 25-11-127 and is committed on or after July 1, 2023; or
- elected official, or a member of the system who was an elected official and has withdrawn from service but is not receiving a retirement allowance from the system, 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 a felony involving public funds that was committed while the member was an elected official on or after July 1, 2023, 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

issuance of an order for withholding from the member's retirement benefits from the system as provided in this section. 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 for withholding from the member's retirement benefits from the system as provided in this section. The court shall send a copy of its order for withholding to the system.

withhold a specified amount from the member's retirement benefits each month so that the full amount of the public funds that were unlawfully taken, obtained or misappropriated in the abuse or misuse of the member's office will be repaid within not more than three (3) years from the date of the first withholding. The system shall withhold the amount designated in the order for withholding beginning on the first day of the month following the date that the system receives the notice from the Attorney General under subsection (5) of this section. The system shall pay the amounts withheld to the Attorney General each month, and the Attorney General shall distribute the amounts received from the system to the government body from which the public funds that were unlawfully taken, obtained or misappropriated in the abuse or

- misuse of the member's office. The order for withholding shall not be considered a garnishment.
- 151 A member who is an elected official who is convicted of 152 a felony involving public funds shall not have any of his or her 153 retirement benefits from the system withheld until all appeals of 154 the conviction have been finally concluded or the time for an 155 appeal from the conviction has expired. Upon receipt of the 156 order for withholding from the court, the system shall request the 157 Attorney General for a determination of whether all appeals of the 158 conviction have been finally concluded or the time for an appeal 159 from the conviction has expired. After the Attorney General 160 notifies the system that all appeals of the conviction have been 161 finally concluded or the time for an appeal from the conviction 162 has expired, the member's retirement benefits from the system 163 shall be withheld as provided in this section.
  - member of the system who was an elected official, or a member of the system who was an elected official and has withdrawn from service but is not receiving a retirement allowance from the system, for whom a court has issued an order for withholding from his or her retirement benefits from the system, shall have his or her retirement benefits withheld when he or she first begins receiving a retirement allowance, and the member shall not receive the full amount of his or her retirement allowance or other retirement benefits from the system until the full amount of the public funds that were unlawfully taken, obtained or

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misappropriated in the abuse or misuse of the member's office has been withheld from the member's retirement benefits, as determined by the Attorney General.

177 A retired member who was an elected official and for whom a court has issued an order for withholding from his or 178 179 her retirement benefits from the system shall have his or her 180 retirement allowance withheld beginning on the first day of the 181 month following the date that the system receives the notice from 182 the Attorney General under subsection (5) of this section, and the member shall not receive the full amount of his or her retirement 183 184 benefits from the system after that date until the full amount of 185 the public funds that were unlawfully taken, obtained or 186 misappropriated in the abuse or misuse of the member's office has 187 been withheld from the member's retirement benefits, as determined 188 by the Attorney General.

official is also a member of another retirement system administered by the Board of Trustees of the Public Employees'
Retirement System, and the felony involving public funds for which the member was convicted or entered a plea of guilty or nolo contendere was in connection with the member's service as an elected official that is covered by only one (1) of the retirement systems, the member's retirement benefits will be withheld only from the retirement system in which his or her service as an elected official was covered at the time that he or she committed

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- the felony. In the case of a retired member who is elected to
  public office after retirement and employed under Section

  201 25-11-127, the member's retirement benefits will be withheld only
  from the retirement system in which his or her service as an
  elected official would have been covered if the member had been an
  elected official in the same office at the time that he or she
  committed the felony.
- 206 The system may conclusively rely on an order for 207 withholding from the court and the notice from the Attorney 208 General that the requirements of this section have been met in 209 withholding a member's retirement benefits from the system under 210 this section. The system is not liable for any mistake in the 211 payment of retirement benefits to a member in good faith reliance 212 on an order for withholding from the court and the notice from the 213 Attorney General, and a member who receives any such mistaken 214 payments shall not be liable to repay those benefits to the 215 system.
- 216 (9) A member's retirement benefits from the system shall not
  217 be withheld unless there is a specific provision in this section
  218 applicable to the member's situation that requires the withholding
  219 of the member's retirement benefits from the system. Any
  220 ambiguity or uncertainty about whether a member's retirement
  221 benefits from the system should be withheld shall be resolved in
  222 favor of the member.

- 223 **SECTION 2.** The following shall be codified as Section
- 224 25-11-321, Mississippi Code of 1972:
- 225  $\underline{25-11-321}$ . (1) "Felony involving public funds" means a
- 226 felony in which public funds were unlawfully taken, obtained or
- 227 misappropriated in the abuse or misuse of the person's office or
- 228 money coming into the person's hands by virtue of the person's
- 229 office.
- 230 (2) (a) If an active member of the plan is convicted of or
- 231 enters a plea of guilty or nolo contendere in any court of this
- 232 state to a felony involving public funds that is committed on or
- 233 after July 1, 2023; or
- (b) If a retired member of the plan, or a member of the
- 235 plan who is not serving in the State Legislature or as President
- 236 of the Senate but is not receiving a retirement allowance from the
- 237 plan, is convicted of or enters a plea of guilty or nolo
- 238 contendere in any court of this state to a felony involving public
- 239 funds that was committed while the member was serving in the State
- 240 Legislature or as President of the Senate on or after July 1,
- 241 2023, the court shall conduct a hearing in a separate civil
- 242 proceeding to determine if all of the conditions in this
- 243 subsection have been met. The court shall provide notice of the
- 244 hearing to the member and each person who is named as a
- 245 beneficiary of the member in the records of the system. If, after
- 246 the hearing, the court determines that all of the conditions in
- 247 this subsection have been met, the court shall issue an order for

withholding from the member's retirement benefits from the plan as provided in this section. The court shall send a copy of its order for withholding to the system.

- 251 (3) (a) If an active member of the plan is convicted of or
  252 enters a plea of guilty or nolo contendere in a court of another
  253 state or a federal court to a crime that would be a felony under
  254 the laws of this state if the crime were committed in this state,
  255 and that is a felony involving public funds and is committed on or
  256 after July 1, 2023; or
  - 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 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 a felony involving public funds that was committed while the member was serving in the State Legislature or as President of the Senate on or after July 1, 2023, 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 issuance of an order for withholding from the member's retirement benefits from the plan as provided in this The court shall conduct a civil hearing to determine if section.

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273 all of the conditions in this subsection have been met. The court 274 shall provide notice of the hearing to the member and each person 275 who is named as a beneficiary of the member in the records of the 276 system. If, after the hearing, the court determines that all of 277 the conditions in this subsection have been met, the court shall 278 issue an order for withholding from the member's retirement 279 benefits from the plan as provided in this section. The court 280 shall send a copy of its order for withholding to the system.

The order for withholding shall direct the system to withhold a specified amount from the member's retirement benefits each month so that the full amount of the public funds that were unlawfully taken, obtained or misappropriated in the abuse or misuse of the member's office will be repaid within not more than three (3) years from the date of the first withholding. system shall withhold the amount designated in the order for withholding beginning on the first day of the month following the date that the system receives the notice from the Attorney General under subsection (5) of this section. The system shall pay the amounts withheld to the Attorney General each month, and the Attorney General shall distribute the amounts received from the system to the government body from which the public funds that were unlawfully taken, obtained or misappropriated in the abuse or misuse of the member's office. The order for withholding shall not be considered a garnishment.

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297	(5) A member who is convicted of a felony involving public
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299	the plan withheld until all appeals of the conviction have been
300	finally concluded or the time for an appeal from the conviction
301	has expired. Upon receipt of the order for withholding from the
302	court, the system shall request the Attorney General for a
303	determination of whether all appeals of the conviction have been
304	finally concluded or the time for an appeal from the conviction
305	has expired. After the Attorney General notifies the system that
306	all appeals of the conviction have been finally concluded or the
307	time for an appeal from the conviction has expired, the member's
308	retirement benefits from the plan shall be withheld as provided in
309	this section.

Legislature or as President of the Senate, 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, for whom a court has issued an order for withholding from his or her retirement benefits from the plan, shall have his or her retirement benefits withheld when he or she first begins receiving a retirement allowance, and the member shall not receive the full amount of his or her retirement allowance or other retirement benefits from the plan until the full amount of the public funds that were unlawfully taken, obtained or misappropriated in the abuse or misuse of the member's office has been withheld from the

member's retirement benefits, as determined by the Attorney
General.

- 324 A retired member of the plan for whom a court has 325 issued an order for withholding from his or her retirement 326 benefits from the plan shall have his or her retirement allowance 327 withheld beginning on the first day of the month following the 328 date that the system receives the notice from the Attorney General under subsection (5) of this section, and the member shall not 329 330 receive the full amount of his or her retirement benefits from the 331 plan after that date until the full amount of the public funds 332 that were unlawfully taken, obtained or misappropriated in the 333 abuse or misuse of the member's office has been withheld from the member's retirement benefits, as determined by the Attorney 334 335 General.
- 336 If a court has issued an order under this section for (7)337 withholding from the retirement benefits of an active member of 338 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 339 340 retirement allowance from the plan, the member also will have his 341 or her retirement benefits from the Public Employees' Retirement 342 System withheld when he or she first begins receiving a retirement 343 allowance. If a retired member of the plan is an active or 344 retired member of the Public Employees' Retirement System, or a 345 member of the system who has withdrawn from service but is not receiving a retirement allowance from the system, for whom a court 346

- has issued an order for withholding his or her retirement benefits
  from the system under Section 25-11-147, the member's retirement
  benefits from the plan will not be withheld if the felony
  involving public funds for which the member was convicted or
  entered a plea of guilty or nolo contendere was not in connection
  with the member's service with the State Legislature or as

  President of the Senate.
- 354 The Public Employees' Retirement System may conclusively 355 rely on an order for withholding from the court and the notice 356 from the Attorney General that the requirements of this section 357 have been met in withholding a member's retirement benefits from 358 the plan under this section. The system is not liable for any 359 mistake in the payment of retirement benefits under the plan to a 360 member in good faith reliance on an order for withholding from the 361 court and the notice from the Attorney General, and a member who 362 receives any such mistaken payments shall not be liable to repay 363 those benefits to the plan.
  - (9) A member's retirement benefits from the plan shall not be withheld unless there is a specific provision in this section applicable to the member's situation that requires the withholding of the member's retirement benefits from the plan. Any ambiguity or uncertainty about whether a member's retirement benefits from the plan should be withheld shall be resolved in favor of the member.

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371	SECTION 3.	Section	25-11-120,	Mississippi	Code	of	1972,	is
372	amended as foll	ows:						

373 25-11-120. (1) Any individual aggrieved by an 374 administrative determination, including a determination of the 375 medical board, relating to the eligibility for or payment of 376 benefits, or the calculation of creditable service or other 377 similar matters relating to the Public Employees' Retirement 378 System or any other retirement system or program administered by 379 the board, may request a hearing before a hearing officer designated by the board. Such hearings shall be conducted in 380 381 accordance with rules and regulations adopted by the board and formal rules of evidence shall not apply. The hearing officer is 382 383 authorized to administer oaths, hear testimony of witnesses and 384 receive documentary and other evidence. In case of disability appeals, the hearing officer shall have the authority to defer a 385 386 decision in order to request a medical evaluation or test or 387 additional existing medical records not previously furnished by 388 the claimant. After the hearing and the receipt of any additional 389 medical evidence requested by the hearing officer, the hearing 390 officer shall certify the record to the board, which shall include 391 the hearing officer's proposed statement of facts, conclusions of 392 law and recommendation. The record may include a taped recording 393 of the proceedings of the hearing in lieu of a transcribed copy of 394 the proceedings. The board shall receive the record and make its 395 determination based solely on matters contained therein.

396	(2) Any individual aggrieved by the determination of the
397	board may appeal to the Circuit Court of the First Judicial
398	District of Hinds County, Mississippi, in accordance with the
399	Uniform Circuit Court Rules governing appeals to the circuit court
400	in civil cases. Such appeal shall be made solely on the record
401	before the board and this procedure shall be the exclusive method
402	of appealing determinations of the board.

- (3) The board is authorized to appoint a committee of the board to serve as hearing officer or to employ or contract with qualified personnel to perform the duties of hearing officer and court reporter as may be necessary for conducting, recording and transcribing such hearings. The board may assess and collect fees to offset costs related to such hearings. Those fees shall be deposited to the credit of the Public Employees' Retirement System.
- 411 (4) Interest shall not be paid on any benefits, including, 412 but not limited to, benefits that are delayed as a result of an 413 administrative determination or an appeal from an administrative 414 determination.
- (5) The withholding from a member's retirement benefits from the Public Employees' Retirement System under Section 25-11-147 or from the Supplemental Legislative Retirement Plan under Section

  25-11-321 shall not be considered an administrative determination for which a hearing may be requested or held under this section.

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420	SECTION 4.	Section	25-11-129,	Mississippi	Code	of	1972,	is

- 421 amended as follows:
- 422 25-11-129. (1) The right of a person to an annuity, a
- 423 retirement allowance or benefit, or to the return of
- 424 contributions, or to any optional benefit or any other right
- 425 accrued or accruing to any person under the provisions of Articles
- 426 1 and 3, the system and the monies in the system created by \* \*  $\star$
- 427 those articles, are \* \* \* exempt from any state, county or
- 428 municipal ad valorem taxes, income taxes, premium taxes, privilege
- 429 taxes, property taxes, sales and use taxes or other taxes not so
- 430 named, notwithstanding any other provision of law to the contrary,
- 431 and exempt from levy and sale, garnishment, attachment or any
- 432 other process whatsoever, and shall be unassignable except as
- 433 specifically otherwise provided in this article and except as
- 434 otherwise provided in subsection (2) of this section. The
- 435 withholding from a member's retirement benefits from the system
- 436 under Section 25-11-147 is not a garnishment, attachment or
- 437 assignment of the member's retirement benefits for the purposes of
- 438 this section.
- 439 (2) Any retired member or beneficiary receiving a retirement
- 440 allowance or benefit under this article may authorize the system
- 441 to make deductions from the retirement allowance or benefit for
- the payment of employer or system sponsored group life or health
- 443 insurance. The deductions authorized under this subsection shall
- 444 be subject to rules and regulations adopted by the board.

445	SECTION 5.	Section	25-11-319,	Mississippi	Code	of	1972,	is
446	amended as foll	ows:						

- 447 25-11-319. (1) The right of a person to an annuity, a retirement allowance or benefit, or to the return of 448 449 contributions, or to any optional benefit or any other right 450 accrued or accruing to any person under the provisions of the 451 Supplemental Legislative Retirement Plan, and the monies in the 452 plan created by this article, are exempt from any state or 453 municipal tax, and exempt from levy and sale, garnishment, 454 attachment or any other process whatsoever, and shall be 455 unassignable except as specifically otherwise provided in this 456 The withholding from a member's retirement benefits from article. 457 the plan under Section 25-11-321 is not a garnishment, attachment 458 or assignment of the member's retirement benefits for the purposes 459 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 6. This act shall take effect and be in force from and after July 1, 2023.

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