By: Representatives Currie, Ford (73rd) To: Appropriations

## HOUSE BILL NO. 319

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 OR A MEMBER OF THE SUPPLEMENTAL LEGISLATIVE RETIREMENT PLAN IS CONVICTED OF OR ENTERS 5 A PLEA OF GUILTY OR NOLO CONTENDERE IN ANY COURT TO A FELONY IN WHICH PUBLIC FUNDS WERE UNLAWFULLY TAKEN, OBTAINED OR 7 MISAPPROPRIATED IN THE ABUSE OR MISUSE OF THE PERSON'S OFFICE OR EMPLOYMENT THAT IS COMMITTED ON OR AFTER JULY 1, 2023, THE COURT 8 9 SHALL CONDUCT A HEARING IN A SEPARATE CIVIL PROCEEDING TO 10 DETERMINE IF ALL OF THE CONDITIONS HAVE BEEN MET; TO PROVIDE THAT IF ALL OF THE CONDITIONS HAVE BEEN MET, THE COURT SHALL ISSUE AN 11 12 ORDER THAT THE MEMBER'S RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN BE SUSPENDED; TO PROVIDE THAT A MEMBER WHO IS CONVICTED OF SUCH A FELONY SHALL NOT HAVE HIS OR HER RETIREMENT BENEFITS FROM 14 1.5 THE SYSTEM OR PLAN SUSPENDED UNTIL ALL APPEALS OF THE CONVICTION 16 HAVE BEEN FINALLY CONCLUDED OR THE TIME FOR AN APPEAL FROM THE 17 CONVICTION HAS EXPIRED; TO PROVIDE THAT AFTER RECEIVING THE 18 SUSPENSION ORDER FROM THE COURT, THE SYSTEM SHALL REQUEST THE 19 ATTORNEY GENERAL FOR A DETERMINATION OF WHETHER ALL APPEALS OF THE 20 CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE TIME FOR AN APPEAL 21 FROM THE CONVICTION HAS EXPIRED; TO PROVIDE THAT AFTER THE 22 ATTORNEY GENERAL NOTIFIES THE SYSTEM THAT ALL APPEALS OF THE 23 CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE TIME FOR AN APPEAL 24 FROM THE CONVICTION HAS EXPIRED, THE MEMBER'S RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN SHALL BE SUSPENDED UNTIL THE MEMBER HAS 25 26 MADE FULL RESTITUTION OF THE PUBLIC FUNDS THAT WERE UNLAWFULLY 27 TAKEN, OBTAINED OR MISAPPROPRIATED IN THE ABUSE OR MISUSE OF THE 28 MEMBER'S OFFICE OR EMPLOYMENT, AS DETERMINED BY THE ATTORNEY GENERAL; TO PROVIDE THAT IF A MEMBER OF THE SYSTEM OR PLAN IS ALSO 29 30 A MEMBER OF ANOTHER RETIREMENT SYSTEM ADMINISTERED BY THE BOARD OF 31 TRUSTEES OF THE SYSTEM, AND THE FELONY FOR WHICH THE MEMBER WAS 32 CONVICTED OR ENTERED A PLEA OF GUILTY OR NOLO CONTENDERE WAS IN 33 CONNECTION WITH THE MEMBER'S SERVICE THAT IS COVERED BY ONLY ONE 34 OF THE RETIREMENT SYSTEMS, THE MEMBER'S RETIREMENT BENEFITS WILL

- 35 BE SUSPENDED ONLY FROM THE RETIREMENT SYSTEM IN WHICH HIS OR HER
- 36 SERVICE WAS COVERED AT THE TIME THAT HE OR SHE COMMITTED THE
- 37 FELONY; TO PROVIDE THAT THE SYSTEM MAY CONCLUSIVELY RELY ON A
- 38 SUSPENSION ORDER FROM THE COURT AND THE NOTICE FROM THE ATTORNEY
- 39 GENERAL THAT THE REQUIREMENTS OF THIS ACT HAVE BEEN MET IN
- 40 SUSPENDING A MEMBER'S RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN;
- 41 TO PROVIDE THAT THE SYSTEM IS NOT LIABLE FOR ANY MISTAKE IN THE
- 42 PAYMENT OF RETIREMENT BENEFITS TO A MEMBER IN GOOD FAITH RELIANCE
- 43 ON A SUSPENSION ORDER FROM THE COURT AND THE NOTICE FROM THE
- 44 ATTORNEY GENERAL; TO PROVIDE THAT ANY AMBIGUITY OR UNCERTAINTY
- 45 ABOUT WHETHER A MEMBER'S RETIREMENT BENEFITS FROM THE SYSTEM OR
- 46 PLAN SHOULD BE SUSPENDED SHALL BE RESOLVED IN FAVOR OF THE MEMBER;
- 47 TO AMEND SECTIONS 25-11-111, 25-11-120, 25-11-129, 25-11-309 AND
- 48 25-11-319, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING
- 49 PROVISIONS; AND FOR RELATED PURPOSES.
- 50 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
- 51 **SECTION 1.** The following shall be codified as Section
- 52 25-11-147, Mississippi Code of 1972:
- 53 25-11-147. (1) "Felony involving public funds" means a
- 54 felony in which public funds were unlawfully taken, obtained or
- 55 misappropriated in the abuse or misuse of the person's office or
- 56 employment or money coming into the person's hands by virtue of
- 57 the person's office or employment.
- 58 (2) A member's receipt of retirement benefits from the
- 59 Public Employees' Retirement System is conditioned on the member's
- 60 honest and faithful performance of his or her public duties for
- 61 the state. A member's conviction of or plea of quilty or nolo
- 62 contendere to a felony involving public funds is considered to be
- 63 a breach of the public trust and a breach of the member's contract
- 64 with the state.
- 65 (3) (a) If an active member of the system is convicted of
- or enters a plea of guilty or nolo contendere in any court of this

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

- 92 another state or a federal court to a crime that would be a felony
- 93 under the laws of this state if the crime were committed in this
- 94 state, and that is a felony involving public funds and is
- 95 committed on or after July 1, 2023; or
- 96 (b) If a retired member of the system who is employed
- 97 or elected under Section 25-11-127 is convicted of or enters a
- 98 plea of guilty or nolo contendere in a court of another state or a
- 99 federal court to a crime that would be a felony under the laws of
- 100 this state if the crime were committed in this state, and that is
- 101 a felony involving public funds that is committed during the
- 102 member's employment or election under Section 25-11-127 and is
- 103 committed on or after July 1, 2023; or
- 104 (c) If a retired member of the system, or a member of
- 105 the system who has withdrawn from service but is not receiving a
- 106 retirement allowance from the system, is convicted of or enters a
- 107 plea of guilty or nolo contendere in a court of another state or a
- 108 federal court to a crime that would be a felony under the laws of
- 109 this state if the crime were committed in this state, and that is
- 110 a felony involving public funds that was committed while the
- 111 member was an active employee on or after July 1, 2023, the
- 112 Attorney General of Mississippi shall enter a motion in the
- 113 circuit court of the county of residence of the member, or in the
- 114 Circuit Court of the First Judicial District of Hinds County,
- 115 Mississippi, if the member does not reside in Mississippi, for
- 116 suspension of the member's retirement benefits from the system as

117 provided in this section. The court shall conduct a civil hearing 118 to determine if all of the conditions in this subsection have been 119 The court shall provide notice of the hearing to the member 120 and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court 121 122 determines that all of the conditions in this subsection have been 123 met, the court shall issue an order that the member's retirement 124 benefits from the system be suspended as provided in this section. 125 The court shall send a copy of its suspension order to the system.

- (5) A member who is convicted of a felony involving public funds shall not have his or her retirement benefits from the system suspended 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 suspension order from the court, the system shall request the Attorney General for a determination of whether all appeals of the conviction have been finally concluded or the time for an appeal from the conviction has expired. After the Attorney General notifies the system that all appeals of the conviction have been finally concluded or the time for an appeal from the conviction has expired, the member's retirement benefits from the system shall be suspended as provided in this section.
- 139 (6) (a) An active member, or a member of the system who has
  140 withdrawn from service but is not receiving a retirement allowance
  141 from the system, whose retirement benefits from the system have

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142	been suspended shall not receive a retirement allowance or other
143	retirement benefits from the system following the date that the
144	system receives the notice from the Attorney General until the
145	member has made full restitution of the public funds that were
146	unlawfully taken, obtained or misappropriated in the abuse or
147	misuse of the member's office or employment, as determined by the
148	Attorney General.

- (b) A retired member whose retirement benefits from the system have been suspended shall have his or her retirement allowance suspended beginning on the first day of the month following the date that the system receives the notice from the Attorney General, and the member shall not receive any additional retirement benefits from the system after that date until the member has made full restitution of the public funds that were unlawfully taken, obtained or misappropriated in the abuse or misuse of the member's office or employment, as determined by the Attorney General.
- 159 (c) When a member's retirement benefits in the system
  160 have been suspended under this section, the member shall forfeit
  161 all of the retirement benefits that the member otherwise would
  162 have been entitled to receive during the period that the benefits
  163 are suspended.
- 164 (7) If a member of the system is also a member of another

  165 retirement system administered by the Board of Trustees of the

  166 Public Employees' Retirement System, and the felony involving

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167	public funds for which the member was convicted or entered a plea
168	of guilty or nolo contendere was in connection with the member's
169	employment or election that is covered by only one (1) of the
170	retirement systems, the member's retirement benefits will be
171	suspended only from the retirement system in which his or her
172	employment or election was covered at the time that he or she
173	committed the felony. In the case of a retired member who is
174	employed or elected under Section 25-11-127, the member's
175	retirement benefits will be suspended only from the retirement
176	system in which his or her employment or election would have been
177	covered if the member had been an active member in the same
178	employment or office at the time that he or she committed the
179	felony.

- (8) The system may conclusively rely on a suspension order from the court and the notice from the Attorney General that the requirements of this section have been met in suspending a member's retirement benefits from the system under this section. The system is not liable for any mistake in the payment of retirement benefits to a member in good faith reliance on a suspension 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.
- 189 (9) A member's retirement benefits from the system shall not
  190 be suspended unless there is a specific provision in this section
  191 applicable to the member's situation that requires the suspension

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- 192 of the member's retirement benefits from the system. Any
- 193 ambiguity or uncertainty about whether a member's retirement
- 194 benefits from the system should be suspended shall be resolved in
- 195 favor of the member.
- 196 **SECTION 2.** The following shall be codified as Section
- 197 25-11-321, Mississippi Code of 1972:
- 198 25-11-321. (1) "Felony involving public funds" means a
- 199 felony in which public funds were unlawfully taken, obtained or
- 200 misappropriated in the abuse or misuse of the person's office or
- 201 money coming into the person's hands by virtue of the person's
- 202 office.
- 203 (2) A member's receipt of retirement benefits from the
- 204 Supplemental Legislative Retirement Plan is conditioned on the
- 205 member's honest and faithful performance of his or her public
- 206 duties for the State Legislature or as President of the Senate. A
- 207 member's conviction of or plea of guilty or nolo contendere to a
- 208 felony involving public funds is considered to be a breach of the
- 209 public trust and a breach of the member's contract with the state.
- 210 (3) (a) If an active member of the plan is convicted of or
- 211 enters a plea of guilty or nolo contendere in any court of this
- 212 state to a felony involving public funds that is committed on or
- 213 after July 1, 2023; or
- 214 (b) If a retired member of the plan, or a member of the
- 215 plan who is not serving in the State Legislature or as President
- 216 of the Senate but is not receiving a retirement allowance from the

217	plan, is convicted of or enters a plea of guilty or nolo
218	contendere in any court of this state to a felony involving public
219	funds that was committed while the member was serving in the State
220	Legislature or as President of the Senate on or after July 1,
221	2023, the court shall conduct a hearing in a separate civil
222	proceeding to determine if all of the conditions in this

- 223 subsection have been met. The court shall provide notice of the
- 224 hearing to the member and each person who is named as a
- 225 beneficiary of the member in the records of the system. If, after
- 226 the hearing, the court determines that all of the conditions in
- 227 this subsection have been met, the court shall issue an order that
- 228 the member's retirement benefits from the plan be suspended as
- 229 provided in this section. The court shall send a copy of its
- 230 suspension order to the system.
- 231 (a) If an active member of the plan is convicted of or
- 232 enters a plea of guilty or nolo contendere in a court of another
- 233 state or a federal court to a crime that would be a felony under
- 234 the laws of this state if the crime were committed in this state,
- 235 and that is a felony involving public funds and is committed on or
- 236 after July 1, 2023; or

- 237 If a retired member of the plan, or a member of the
- 238 plan who is not serving in the State Legislature or as President
- 239 of the Senate but is not receiving a retirement allowance from the
- 240 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 241

crime were committed in this state, and that is a felony involving 243 244 public funds that was committed while the member was serving in the State Legislature or as President of the Senate on or after 245 246 July 1, 2023, the Attorney General of Mississippi shall enter a 247 motion in the circuit court of the county of residence of the 248 member, or in the Circuit Court of the First Judicial District of 249 Hinds County, Mississippi, if the member does not reside in 250 Mississippi, for suspension of the member's retirement benefits 251 from the plan as provided in this section. The court shall 252 conduct a civil hearing to determine if all of the conditions in 253 this subsection have been met. The court shall provide notice of 254 the hearing to the member and each person who is named as a 255 beneficiary of the member in the records of the system. If, after 256 the hearing, the court determines that all of the conditions in 257 this subsection have been met, the court shall issue an order that 258 the member's retirement benefits from the plan be suspended as 259 provided in this section. The court shall send a copy of its 260 suspension order to the system.

crime that would be a felony under the laws of this state if the

(5) A member who is convicted of a felony involving public funds shall not have his or her retirement benefits from the plan suspended 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 suspension order from the court, the system shall request the Attorney General for a determination of

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whether all appeals of the conviction have been finally concluded or the time for an appeal from the conviction has expired. After the Attorney General notifies the system that all appeals of the conviction have been finally concluded or the time for an appeal from the conviction has expired, the member's retirement benefits from the plan shall be suspended as provided in 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, whose retirement benefits from the plan have been suspended shall not receive a retirement allowance or other retirement benefits from the plan following the date that the system receives the notice from the Attorney General until the member has made full restitution of the public funds that were unlawfully taken, obtained or misappropriated in the abuse or misuse of the member's office or employment, as determined by the Attorney General.
- (b) A retired member of the plan whose retirement benefits from the plan have been suspended shall have his or her retirement allowance suspended beginning on the first day of the month following the date that the system receives the notice from the Attorney General, and the member shall not receive any additional retirement benefits from the plan after that date until the member has made full restitution of the public funds that were unlawfully taken, obtained or misappropriated in the abuse or

- misuse of the member's office or employment, as determined by the Attorney General.
- (c) When a member's retirement benefits in the plan
  have been suspended under this section, the member shall forfeit
  all of the retirement benefits that the member otherwise would
  have been entitled to receive during the period that the benefits
  are suspended.
- 299 If an active member of the plan, or a member of the plan (7) 300 who is not serving in the State Legislature or as President of the Senate but is not receiving a retirement allowance from the plan, 301 302 has his or her retirement benefits from the plan suspended under 303 this section, the member also will have his or her retirement 304 benefits from the Public Employees' Retirement System suspended. 305 If a retired member of the plan is an active or retired member of 306 the Public Employees' Retirement System, or a member of the system 307 who has withdrawn from service but is not receiving a retirement 308 allowance from the system, whose retirement benefits from the 309 system are suspended under Section 25-11-147, the member's 310 retirement benefits from the plan will not be suspended if the 311 felony involving public funds for which the member was convicted 312 or entered a plea of quilty or nolo contendere was not in 313 connection with the member's service with the State Legislature or as President of the Senate. 314
- 315 (8) The Public Employees' Retirement System may conclusively 316 rely on a suspension order from the court and the notice from the

- 317 Attorney General that the requirements of this section have been 318 met in suspending a member's retirement benefits from the plan under this section. The system is not liable for any mistake in 319 320 the payment of retirement benefits under the plan to a member in 321 good faith reliance on a suspension order from the court and the 322 notice from the Attorney General, and a member who receives any 323 such mistaken payments shall not be liable to repay those benefits 324 to the plan.
- 325 (9) A member's retirement benefits from the plan shall not
  326 be suspended unless there is a specific provision in this section
  327 applicable to the member's situation that requires the suspension
  328 of the member's retirement benefits from the plan. Any ambiguity
  329 or uncertainty about whether a member's retirement benefits from
  330 the plan should be suspended shall be resolved in favor of the
  331 member.
- 332 **SECTION 3.** Section 25-11-111, Mississippi Code of 1972, is amended as follows:
- 334 25-11-111. (a) (1) Any member who became a member of the 335 system before July 1, 2007, upon withdrawal from service upon or 336 after attainment of the age of sixty (60) years who has completed 337 at least four (4) years of membership service, or any member who 338 became a member of the system before July 1, 2011, upon withdrawal 339 from service regardless of age who has completed at least 340 twenty-five (25) years of creditable service, shall be entitled to 341 receive a retirement allowance, which shall begin on the first of

the month following the date the member's application for the allowance is received by the board, but in no event before withdrawal from service.

- 345 Any member who became a member of the system on or 346 after July 1, 2007, upon withdrawal from service upon or after 347 attainment of the age of sixty (60) years who has completed at least eight (8) years of membership service, or any member who 348 349 became a member of the system on or after July 1, 2011, upon 350 withdrawal from service regardless of age who has completed at least thirty (30) years of creditable service, shall be entitled 351 352 to receive a retirement allowance, which shall begin on the first 353 of the month following the date the member's application for the 354 allowance is received by the board, but in no event before 355 withdrawal from service.
- 356 (1)Any member who became a member of the system before 357 July 1, 2007, whose withdrawal from service occurs before 358 attaining the age of sixty (60) years who has completed four (4) 359 or more years of membership service and has not received a refund 360 of his accumulated contributions, shall be entitled to receive a 361 retirement allowance, beginning upon his attaining the age of 362 sixty (60) years, of the amount earned and accrued at the date of withdrawal from service. The retirement allowance shall begin on 363 364 the first of the month following the date the member's application 365 for the allowance is received by the board, but in no event before 366 withdrawal from service.

367	(2) Any member who became a member of the system on or
368	after July 1, 2007, whose withdrawal from service occurs before
369	attaining the age of sixty (60) years who has completed eight (8)
370	or more years of membership service and has not received a refund
371	of his accumulated contributions, shall be entitled to receive a
372	retirement allowance, beginning upon his attaining the age of
373	sixty (60) years, of the amount earned and accrued at the date of
374	withdrawal from service. The retirement allowance shall begin on
375	the first of the month following the date the member's application
376	for the allowance is received by the board, but in no event before

- Any member in service who has qualified for retirement 378 379 benefits may select any optional method of settlement of 380 retirement benefits by notifying the Executive Director of the 381 Board of Trustees of the Public Employees' Retirement System in 382 writing, on a form prescribed by the board, of the option he has 383 selected and by naming the beneficiary of the option and 384 furnishing necessary proof of age. The option, once selected, may 385 be changed at any time before actual retirement or death, but upon 386 the death or retirement of the member, the optional settlement 387 shall be placed in effect upon proper notification to the 388 executive director.
- 389 Any member who became a member of the system before July 390 1, 2011, shall be entitled to an annual retirement allowance which 391 shall consist of:

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withdrawal from service.

392	(1) A member's annuity, which shall be the actuarial
393	equivalent of the accumulated contributions of the member at the
394	time of retirement computed according to the actuarial table in
395	use by the system; and

- 396 (2) An employer's annuity, which, together with the
  397 member's annuity provided above, shall be equal to two percent
  398 (2%) of the average compensation for each year of service up to
  399 and including twenty-five (25) years of creditable service, and
  400 two and one-half percent (2-1/2%) of the average compensation for
  401 each year of service exceeding twenty-five (25) years of
  402 creditable service.
- 403 Any retired member or beneficiary thereof who was eligible to receive a retirement allowance before July 1, 1991, 404 405 and who is still receiving a retirement allowance on July 1, 1992, 406 shall receive an increase in the annual retirement allowance of 407 the retired member equal to one-eighth of one percent (1/8 of 1%) 408 of the average compensation for each year of state service in 409 excess of twenty-five (25) years of membership service up to and 410 including thirty (30) years. The maximum increase shall be 411 five-eighths of one percent (5/8 of 1%). In no case shall a 412 member who has been retired before July 1, 1987, receive less than 413 Ten Dollars (\$10.00) per month for each year of creditable service and proportionately for each quarter year thereof. Persons 414 415 retired on or after July 1, 1987, shall receive at least Ten Dollars (\$10.00) per month for each year of service and 416

- 417 proportionately for each quarter year thereof reduced for the
- 418 option selected. However, such Ten Dollars (\$10.00) minimum per
- 419 month for each year of creditable service shall not apply to a
- 420 retirement allowance computed under Section 25-11-114 based on a
- 421 percentage of the member's average compensation.
- 422 (e) Any member who became a member of the system on or after
- 423 July 1, 2011, shall be entitled to an annual retirement allowance
- 424 which shall consist of:
- 425 (1) A member's annuity, which shall be the actuarial
- 426 equivalent of the accumulated contributions of the member at the
- 427 time of retirement computed according to the actuarial table in
- 428 use by the system; and
- 429 (2) An employer's annuity, which, together with the
- 430 member's annuity provided above, shall be equal to two percent
- 431 (2%) of the average compensation for each year of service up to
- 432 and including thirty (30) years of creditable service, and two and
- 433 one-half percent (2-1/2%) of average compensation for each year of
- 434 service exceeding thirty (30) years of creditable service.
- 435 (f) Any member who became a member of the system on or after
- 436 July 1, 2011, upon withdrawal from service upon or after attaining
- 437 the age of sixty (60) years who has completed at least eight (8)
- 438 years of membership service, or any such member upon withdrawal
- 439 from service regardless of age who has completed at least thirty
- 440 (30) years of creditable service, shall be entitled to receive a
- 441 retirement allowance computed in accordance with the formula set

442 forth in subsection (e) of this section. In the case of the

443 retirement of any member who has attained age sixty (60) but who

444 has not completed at least thirty (30) years of creditable

service, the retirement allowance shall be computed in accordance

446 with the formula set forth in subsection (e) of this section

447 except that the total annual retirement allowance shall be reduced

448 by an actuarial equivalent factor for each year of creditable

449 service below thirty (30) years or the number of years in age that

450 the member is below age sixty-five (65), whichever is less.

451 (g) No member, except members excluded by the Age

452 Discrimination in Employment Act Amendments of 1986 (Public Law

99-592), under either Article 1 or Article 3 in state service

454 shall be required to retire because of age.

455 (h) No payment on account of any benefit granted under the

456 provisions of this section shall become effective or begin to

457 accrue until January 1, 1953.

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458 (i) (1) A retiree or beneficiary may, on a form prescribed

459 by and filed with the retirement system, irrevocably waive all or

a portion of any benefits from the retirement system to which the

461 retiree or beneficiary is entitled. The waiver shall be binding

462 on the heirs and assigns of any retiree or beneficiary and the

463 same must agree to forever hold harmless the Public Employees'

464 Retirement System of Mississippi from any claim to the waived

465 retirement benefits.

466	(2) Any waiver under this subsection shall apply only
467	to the person executing the waiver. A beneficiary shall be
468	entitled to benefits according to the option selected by the
469	member at the time of retirement. However, a beneficiary may, at
470	the option of the beneficiary, execute a waiver of benefits under
471	this subsection.

- 472 (3) The retirement system shall retain in the annuity
  473 reserve account amounts that are not used to pay benefits because
  474 of a waiver executed under this subsection.
- 475 (4) The board of trustees may provide rules and 476 regulations for the administration of waivers under this 477 subsection.
- (j) A member whose retirement benefits from the system have
  been suspended under Section 25-11-147 shall not be eligible to
  receive a retirement allowance under this section during the
  entire period of the suspension of the benefits.
- SECTION 4. Section 25-11-120, Mississippi Code of 1972, is amended as follows:
- 25-11-120. (1) Any individual aggrieved by an

  administrative determination, including a determination of the

  medical board, relating to the eligibility for or payment of

  benefits, or the calculation of creditable service or other

  similar matters relating to the Public Employees' Retirement

  System or any other retirement system or program administered by

  the board, may request a hearing before a hearing officer

491 designated by the board. Such hearings shall be conducted in 492 accordance with rules and regulations adopted by the board and 493 formal rules of evidence shall not apply. The hearing officer is 494 authorized to administer oaths, hear testimony of witnesses and 495 receive documentary and other evidence. In case of disability 496 appeals, the hearing officer shall have the authority to defer a 497 decision in order to request a medical evaluation or test or 498 additional existing medical records not previously furnished by 499 the claimant. After the hearing and the receipt of any additional medical evidence requested by the hearing officer, the hearing 500 501 officer shall certify the record to the board, which shall include 502 the hearing officer's proposed statement of facts, conclusions of 503 law and recommendation. The record may include a taped recording 504 of the proceedings of the hearing in lieu of a transcribed copy of 505 the proceedings. The board shall receive the record and make its 506 determination based solely on matters contained therein.

- (2) Any individual aggrieved by the determination of the board may appeal to the Circuit Court of the First Judicial District of Hinds County, Mississippi, in accordance with the Uniform Circuit Court Rules governing appeals to the circuit court in civil cases. Such appeal shall be made solely on the record before the board and this procedure shall be the exclusive method of appealing determinations of the board.
- 514 (3) The board is authorized to appoint a committee of the 515 board to serve as hearing officer or to employ or contract with

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- 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.
- 522 (4) Interest shall not be paid on any benefits, including, 523 but not limited to, benefits that are delayed as a result of an 524 administrative determination or an appeal from an administrative 525 determination.
- (5) The suspension of 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.
- SECTION 5. 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

541	named, notwithstanding any other provision of law to the contrary,
542	and exempt from levy and sale, garnishment, attachment or any
543	other process whatsoever, and shall be unassignable except as
544	specifically otherwise provided in this article and except as
545	otherwise provided in subsection (2) of this section. $\underline{\text{The}}$
546	suspension of a member's retirement benefits from the system under
547	Section 25-11-147 is not an attachment or assignment of the
548	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 6. Section 25-11-309, Mississippi Code of 1972, is amended as follows:
- 557 25-11-309. (1) The retirement allowance from the
  558 Supplemental Legislative Retirement Plan shall consist of fifty
  559 percent (50%) of an amount equal to the retirement allowance
  560 determined by creditable service as an elected Senator or
  561 Representative of the State Legislature or as President of the
  562 Senate payable by the Public Employees' Retirement System in
  563 accordance with Section 25-11-101 et seq.
- 564 (2) The percentage of the retirement allowance as provided 565 in this section shall be transferred from the annuity savings

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566 account of the member and the employer accumulation account in the 567 Supplemental Legislative Retirement Plan to the retirement account 568 of the member in the Public Employees' Retirement System as

569 provided.

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570 (3) Notwithstanding any provisions of this section or (a) 571 this title to the contrary, the maximum annual retirement 572 allowance attributable to the employer contributions payable under 573 the Supplemental Legislative Retirement Plan to a member shall be 574 subject to the limitations set forth in Section 415 of the 575 Internal Revenue Code and any regulations issued thereunder 576 applicable to governmental plans as the term is defined under 577 Section 414(d) of the Internal Revenue Code.

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

(a) A retiree or beneficiary may, on a form prescribed by and filed with the Executive Director of the Public Employees' Retirement System, irrevocably waive all or a portion of any benefits from the plan to which the retiree or beneficiary is entitled under this article. The waiver shall be binding on the

591	heirs	and	assigns	of	any	retiree	or	beneficiary	and	the	same	must

- 592 agree to forever hold harmless the plan and the Public Employees'
- 593 Retirement System from any claim to the waived retirement
- 594 benefits.
- 595 (b) Any waiver under this subsection shall apply only
- 596 to the person executing the waiver. A beneficiary shall be
- 597 entitled to benefits according to the option selected by the
- 598 member at the time of retirement; however, a beneficiary may
- 599 execute a waiver of benefits under this subsection.
- (c) The plan shall retain all amounts that are not used
- 601 to pay benefits because of a waiver executed under this
- 602 subsection.
- (d) The Board of Trustees of the Public Employees'
- 604 Retirement System may provide rules and regulations for the
- administration of waivers under  $\star$   $\star$  this subsection.
- (5) A member whose retirement benefits from the plan have
- 607 been suspended under Section 25-11-321 shall not be eligible to
- 608 receive a retirement allowance under this section during the
- 609 entire period of the suspension of the benefits.
- 610 **SECTION 7.** Section 25-11-319, Mississippi Code of 1972, is
- 611 amended as follows:
- 25-11-319. (1) The right of a person to an annuity, a
- 613 retirement allowance or benefit, or to the return of
- 614 contributions, or to any optional benefit or any other right
- 615 accrued or accruing to any person under the provisions of the

616	Supplemental Legislative Retirement Plan, and the monies in the
617	plan created by this article, are exempt from any state or
618	municipal tax, and exempt from levy and sale, garnishment,
619	attachment or any other process whatsoever, and shall be
620	unassignable except as specifically otherwise provided in this
621	article. The suspension of a member's retirement benefits from
622	the plan under Section 25-11-321 is not an attachment or
623	assignment of the member's retirement benefits for the purposes of
624	this section.
625	(2) Any retired member or beneficiary receiving a retirement

- (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 8. This act shall take effect and be in force from and after July 1, 2023.

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