

By: Representative Evans

To: State Affairs;
Appropriations A

HOUSE BILL NO. 861

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, whose effective date
32 of retirement is not less than ninety (90) consecutive days before
33 the first day that the person begins service as a member of the
34 Legislature, may choose to continue to receive a retirement
35 allowance under this article while serving as a member of the
36 Legislature in the manner provided in this section, in addition to
37 receiving the amount of the compensation for members of the
38 Legislature specified in subsection (6) of this section.

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

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



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

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

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



79 (5) Any person to whom this section applies who chooses not
80 to receive a retirement allowance while serving as a member of the
81 Legislature shall be an active and contributing member of the
82 retirement system and the Supplemental Legislative Retirement Plan
83 and shall receive creditable service for the period during which
84 he or she serves as a member of the Legislature without receiving
85 a retirement allowance. If the person has previously received a
86 retirement allowance under this article and serves as a member of
87 the Legislature for more than six (6) months without receiving a
88 retirement allowance, the person shall have his or her allowance
89 recomputed when he or she retires again, which shall include the
90 service after he or she again became a contributing member of the
91 retirement system.

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

96 (a) Fifty percent (50%) of the amount of the
97 compensation provided under Section 5-1-41 for each regular
98 session and each extraordinary session, and the full amount of all
99 other compensation, per diem, expense allowance and mileage
100 provided for members of the Legislature, provided that the person
101 serves as a member of the Legislature for a period of time not to
102 exceed one-half (1/2) of the normal working days for the position



103 in any fiscal year, which shall be determined in the manner
104 provided in Section 25-11-127(4); or

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

112 **SECTION 2.** Section 25-11-105, Mississippi Code of 1972, is
113 amended as follows:

114 25-11-105. **I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

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

117 (a) (i) All persons who become employees in the state
118 service after January 31, 1953, and whose wages are subject to
119 payroll taxes and are lawfully reported on IRS Form W-2, except
120 those who are specifically excluded, * * * those as to whom
121 election is provided in Articles 1 and 3, and those persons who
122 choose to receive or continue to receive a retirement allowance
123 while serving as a member of the Legislature as authorized by
124 Section 25-11-126, shall become members of the retirement system
125 as a condition of their employment.

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



128 services shall become a member of the system if the individual is
129 paid regular periodic compensation for those services that is
130 subject to payroll taxes, is provided all other employee benefits
131 and meets the membership criteria established by the regulations
132 adopted by the board of trustees that apply to all other members
133 of the system; however, any active member employed in such a
134 position on July 1, 2002, will continue to be an active member for
135 as long as they are employed in any such position.

136 (b) All persons who become employees in the state
137 service after January 31, 1953, except those specifically excluded
138 or as to whom election is provided in Articles 1 and 3, unless
139 they file with the board before the lapse of sixty (60) days of
140 employment or sixty (60) days after the effective date of the
141 cited articles, whichever is later, on a form prescribed by the
142 board, a notice of election not to be covered by the membership of
143 the retirement system and a duly executed waiver of all present
144 and prospective benefits that would otherwise inure to them on
145 account of their participation in the system, shall become members
146 of the retirement system; however, no credit for prior service
147 will be granted to members who became members of the system before
148 July 1, 2007, until they have contributed to Article 3 of the
149 retirement system for a minimum period of at least four (4) years,
150 or to members who became members of the system on or after July 1,
151 2007, until they have contributed to Article 3 of the retirement
152 system for a minimum period of at least eight (8) years. Those



153 members shall receive credit for services performed before January
154 1, 1953, in employment now covered by Article 3, but no credit
155 shall be granted for retroactive services between January 1, 1953,
156 and the date of their entry into the retirement system, unless the
157 employee pays into the retirement system both the employer's and
158 the employee's contributions on wages paid him during the period
159 from January 31, 1953, to the date of his becoming a contributing
160 member, together with interest at the rate determined by the board
161 of trustees. Members reentering after withdrawal from service
162 shall qualify for prior service under the provisions of Section
163 25-11-117. From and after July 1, 1998, upon eligibility as noted
164 above, the member may receive credit for such retroactive service
165 provided:

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

169 (ii) The member shall pay to the retirement system
170 on the date he or she is eligible for that credit or at any time
171 thereafter before the date of retirement the actuarial cost for
172 each year of that creditable service. The provisions of this
173 subparagraph (ii) shall be subject to the limitations of Section
174 415 of the Internal Revenue Code and regulations promulgated under
175 Section 415.

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



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

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

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

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



203 (f) Each political subdivision of the state and each
204 instrumentality of the state or a political subdivision, or both,
205 is authorized to submit, for approval by the board of trustees, a
206 plan for extending the benefits of this article to employees of
207 any such political subdivision or instrumentality. Each such plan
208 or any amendment to the plan for extending benefits thereof shall
209 be approved by the board of trustees if it finds that the plan, or
210 the plan as amended, is in conformity with such requirements as
211 are provided in Articles 1 and 3; however, upon approval of the
212 plan or any such plan previously approved by the board of
213 trustees, the approved plan shall not be subject to cancellation
214 or termination by the political subdivision or instrumentality.
215 No such plan shall be approved unless:

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

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



228 (iii) It provides for such methods of
229 administration of the plan by the political subdivision or
230 instrumentality as are found by the board of trustees to be
231 necessary for the proper and efficient administration thereof;

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

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

243 1. The board of trustees shall not finally
244 refuse to approve a plan submitted under paragraph (f), and shall
245 not terminate an approved plan without reasonable notice and
246 opportunity for hearing to each political subdivision or
247 instrumentality affected by the board's decision. The board's
248 decision in any such case shall be final, conclusive and binding
249 unless an appeal is taken by the political subdivision or
250 instrumentality aggrieved by the decision to the Circuit Court of
251 the First Judicial District of Hinds County, Mississippi, in



252 accordance with the provisions of law with respect to civil causes
253 by certiorari.

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

261 3. Every political subdivision or
262 instrumentality required to make payments under paragraph (f)(v)2
263 of this section is authorized, in consideration of the employees'
264 retention in or entry upon employment after enactment of Articles
265 1 and 3, to impose upon its employees, as to services that are
266 covered by an approved plan, a contribution with respect to wages
267 (as defined in Section 25-11-5) not exceeding the amount provided
268 in Section 25-11-123(d) if those services constituted employment
269 within the meaning of Articles 1 and 3, and to deduct the amount
270 of the contribution from the wages as and when paid.
271 Contributions so collected shall be paid into the contribution
272 fund as partial discharge of the liability of the political
273 subdivisions or instrumentalities under paragraph (f)(v)2 of this
274 section. Failure to deduct the contribution shall not relieve the
275 employee or employer of liability for the contribution.



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

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

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



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

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

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

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



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

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

330 (k) Employees of a political subdivision or
331 instrumentality who were employed by the political subdivision or
332 instrumentality before an agreement between the entity and the
333 Public Employees' Retirement System to extend the benefits of this
334 article to its employees, and which agreement provides for the
335 establishment of retroactive service credit, and who became
336 members of the retirement system before July 1, 2007, and have
337 remained contributors to the retirement system for four (4) years,
338 or who became members of the retirement system on or after July 1,
339 2007, and have remained contributors to the retirement system for
340 eight (8) years, may receive credit for that retroactive service
341 with the political subdivision or instrumentality, provided that
342 the employee and/or employer, as provided under the terms of the
343 modification of the joinder agreement in allowing that coverage,
344 pay into the retirement system the employer's and employee's
345 contributions on wages paid the member during the previous
346 employment, together with interest or actuarial cost as determined
347 by the board covering the period from the date the service was
348 rendered until the payment for the credit for the service was
349 made. Those wages shall be verified by the Social Security



350 Administration or employer payroll records. Effective July 1,
351 1998, upon eligibility as noted above, a member may receive credit
352 for that retroactive service with the political subdivision or
353 instrumentality provided:

354 (i) The member shall furnish proof satisfactory to
355 the board of trustees of certification of those services from the
356 political subdivision or instrumentality where the services were
357 rendered or verification by the Social Security Administration;
358 and

359 (ii) The member shall pay to the retirement system
360 on the date he or she is eligible for that credit or at any time
361 thereafter before the date of retirement the actuarial cost for
362 each year of that creditable service. The provisions of this
363 subparagraph (ii) shall be subject to the limitations of Section
364 415 of the Internal Revenue Code and regulations promulgated under
365 Section 415.

366 Nothing contained in this paragraph (k) shall be construed to
367 limit the authority of the board to allow the correction of
368 reporting errors or omissions based on the payment of employee and
369 employer contributions plus applicable interest. Payment for that
370 time shall be made beginning with the most recent service. Upon
371 the payment of all or part of the required contributions, plus
372 interest or the actuarial cost as provided above, the member shall
373 receive credit for the period of creditable service for which full
374 payment has been made to the retirement system.



375 (1) Through June 30, 1998, any state service eligible
376 for retroactive service credit, no part of which has ever been
377 reported, and requiring the payment of employee and employer
378 contributions plus interest, or, from and after July 1, 1998, any
379 state service eligible for retroactive service credit, no part of
380 which has ever been reported to the retirement system, and
381 requiring the payment of the actuarial cost for that creditable
382 service, may, at the member's option, be purchased in quarterly
383 increments as provided above at the time that its purchase is
384 otherwise allowed.

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

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

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

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

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

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



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

404 **III. TERMINATION OF MEMBERSHIP**

405 Membership in this system shall cease by a member withdrawing
406 his accumulated contributions, or by a member withdrawing from
407 active service with a retirement allowance, or by a member's
408 death.

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

411 25-11-127. (1) (a) No person who is being paid a
412 retirement allowance or a pension after retirement under this
413 article shall be employed or paid for any service by the State of
414 Mississippi, including services as an employee, contract worker,
415 contractual employee or independent contractor, until the retired
416 person has been retired for not less than ninety (90) consecutive
417 days from his or her effective date of retirement. After the
418 person has been retired for not less than ninety (90) consecutive
419 days from his or her effective date of retirement or such later
420 date as established by the board, he or she may be reemployed
421 while being paid a retirement allowance under the terms and
422 conditions provided in this section or in Section 25-11-126.

423 (b) No retiree of this retirement system who is
424 reemployed or is reelected to office after retirement shall



425 continue to draw retirement benefits while so reemployed, except
426 as provided in this section or in Section 25-11-126.

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

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

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



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

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

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

459 To determine the normal working days for a position under
460 paragraph (a) of this subsection, the employer shall determine the
461 required number of working days for the position on a full-time
462 basis and the equivalent number of hours representing the
463 full-time position. The retiree then may work up to one-half
464 (1/2) of the required number of working days or up to one-half
465 (1/2) of the equivalent number of hours and receive up to one-half
466 (1/2) of the salary for the position. In the case of employment
467 with multiple employers, the limitation shall equal one-half (1/2)
468 of the number of days or hours for a single full-time position.

469 Notice shall be given in writing to the executive director,
470 setting forth the facts upon which the employment is being made,
471 and the notice shall be given within five (5) days from the date



472 of employment and also from the date of termination of the
473 employment.

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

491 (6) (a) A member may retire and continue in municipal or
492 county elective office provided that the member has reached the
493 age and/or service requirement that will not result in a
494 prohibited in-service distribution as defined by the Internal
495 Revenue Service, or a retiree may be elected to a municipal or
496 county office, provided that the person:



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

508 (ii) Elects to receive compensation for that
509 elective office in an amount not to exceed twenty-five percent
510 (25%) of the retiree's average compensation. In order to receive
511 compensation as allowed in this subparagraph, the retiree shall
512 file annually, in writing, in the office of the employer and the
513 office of the executive director of the system, an election to
514 receive, in addition to a retirement allowance, compensation as
515 allowed in this subparagraph.

516 (b) The municipality or county in which the retired
517 person holds elective office shall pay to the board the amount of
518 the employer's contributions on the full amount of the regular
519 compensation for the elective office that the retired person
520 holds.



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

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

526 25-11-305. (1) The membership of the Supplemental
527 Legislative Retirement Plan shall be composed as follows:

528 (a) All members of the State Legislature who are
529 currently serving in the capacity of an elected official of the
530 State Legislature and the person currently serving as President of
531 the Senate shall become members of this system on July 1, 1989,
532 unless they file with the board within thirty (30) days after July
533 1, 1989, on a form prescribed by the board, a notice of election
534 not to be covered in the membership of the Supplemental
535 Legislative Retirement Plan and a duly executed waiver of all
536 present and prospective benefits which would otherwise inure to
537 them on account of their participation in the plan.

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

540 (2) Any state legislators who would have otherwise qualified
541 for membership in the plan under subsection (1) of this section
542 but who were excluded from membership by other provisions of this
543 section as it read before March 26, 1991, shall become members of
544 the plan upon March 26, 1991, and shall receive creditable service
545 in the plan for the period from July 1, 1989, to March 26, 1991,



546 upon payment of the proper employee and employer contributions for
547 that period.

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

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

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

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

561 5-1-41. * * * Except as otherwise provided in Section
562 25-11-126, each Senator and Representative of the Legislature
563 shall receive as compensation at each regular session the sum of
564 Ten Thousand Dollars (\$10,000.00) and the mileage allowance
565 provided by Section 25-3-41, for each mile of the distance by the
566 most direct route usually traveled in coming to and returning from
567 the place where the Legislature sits. * * * Except as otherwise
568 provided in Section 25-11-126, each Senator and Representative
569 shall receive for attending each extraordinary session or called
570 session the sum of Seventy-five Dollars (\$75.00) per day and



571 mileage at the same rate as per regular session. In addition to
572 the above, * * * each Senator and Representative and the
573 Lieutenant Governor shall receive the sum of One Thousand Five
574 Hundred Dollars (\$1,500.00) per month for expenses incidental to
575 his office for every full month of his term, except any month or
576 major fraction thereof when the Legislature is convened in regular
577 or extraordinary session; and payments shall be made to each
578 Senator and Representative and the Lieutenant Governor by the
579 State Treasurer between the first and tenth day of each month
580 following the month for which the payments are due.

581 **SECTION 6.** This act shall take effect and be in force from
582 and after July 1, 2024.

