By: Representative Denton

To: Judiciary B; Appropriations A

HOUSE BILL NO. 489

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, 2025, 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 THAT THE 11 12 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 THE SYSTEM OR PLAN 14 1.5 SUSPENDED UNTIL ALL APPEALS OF THE CONVICTION HAVE BEEN FINALLY 16 CONCLUDED OR THE TIME FOR AN APPEAL FROM THE CONVICTION HAS 17 EXPIRED; TO PROVIDE THAT AFTER RECEIVING THE SUSPENSION ORDER FROM 18 THE COURT, THE SYSTEM SHALL REQUEST THE ATTORNEY GENERAL FOR A 19 DETERMINATION OF WHETHER ALL APPEALS OF THE CONVICTION HAVE BEEN 20 FINALLY CONCLUDED OR THE TIME FOR AN APPEAL FROM THE CONVICTION 21 HAS EXPIRED; TO PROVIDE THAT AFTER THE ATTORNEY GENERAL NOTIFIES 22 THE SYSTEM THAT ALL APPEALS OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE TIME FOR AN APPEAL FROM THE CONVICTION HAS 24 EXPIRED, THE MEMBER'S RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN 25 SHALL BE SUSPENDED UNTIL THE MEMBER HAS MADE FULL RESTITUTION OF 26 THE PUBLIC FUNDS THAT WERE UNLAWFULLY TAKEN, OBTAINED OR 27 MISAPPROPRIATED IN THE ABUSE OR MISUSE OF THE MEMBER'S OFFICE, AS 28 DETERMINED BY THE ATTORNEY GENERAL; TO PROVIDE THAT IF A MEMBER OF THE SYSTEM OR PLAN IS ALSO A MEMBER OF ANOTHER RETIREMENT SYSTEM 29 30 ADMINISTERED BY THE BOARD OF TRUSTEES OF THE SYSTEM, AND THE FELONY FOR WHICH THE MEMBER WAS CONVICTED OR ENTERED A PLEA OF 32 GUILTY OR NOLO CONTENDERE WAS IN CONNECTION WITH THE MEMBER'S 33 SERVICE AS AN ELECTED OFFICIAL THAT IS COVERED BY ONLY ONE OF THE 34 RETIREMENT SYSTEMS, THE MEMBER'S RETIREMENT BENEFITS WILL BE

- SUSPENDED ONLY FROM THE RETIREMENT SYSTEM IN WHICH HIS OR HER 35
- 36 SERVICE AS AN ELECTED OFFICIAL WAS COVERED AT THE TIME THAT HE OR
- 37 SHE COMMITTED THE FELONY; TO PROVIDE THAT THE SYSTEM MAY
- 38 CONCLUSIVELY RELY ON A SUSPENSION ORDER FROM THE COURT AND THE
- 39 NOTICE FROM THE ATTORNEY GENERAL THAT THE REQUIREMENTS OF THIS ACT
- 40 HAVE BEEN MET IN SUSPENDING A MEMBER'S RETIREMENT BENEFITS FROM
- 41 THE SYSTEM OR PLAN; TO PROVIDE THAT THE SYSTEM IS NOT LIABLE FOR
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- ANY MISTAKE IN THE PAYMENT OF RETIREMENT BENEFITS TO A MEMBER IN
- 43 GOOD FAITH RELIANCE ON A SUSPENSION ORDER FROM THE COURT AND THE
- NOTICE FROM THE ATTORNEY GENERAL; TO PROVIDE THAT ANY AMBIGUITY OR 44
- 45 UNCERTAINTY ABOUT WHETHER A MEMBER'S RETIREMENT BENEFITS FROM THE
- 46 SYSTEM OR PLAN SHOULD BE SUSPENDED SHALL BE RESOLVED IN FAVOR OF
- THE MEMBER; TO AMEND SECTIONS 25-11-111, 25-11-120, 25-11-129, 47
- 48 25-11-309 AND 25-11-319, MISSISSIPPI CODE OF 1972, TO CONFORM TO
- 49 THE PRECEDING 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 money coming into the person's hands by virtue of the person's
- office. 57
- 58 (2) If an active member of the system who is an elected
- 59 official is convicted of or enters a plea of guilty or nolo
- 60 contendere in any court of this state to a felony involving public
- funds that is committed on or after July 1, 2025; or 61
- 62 (b) If a retired member of the system who is elected to
- public office after retirement and employed under Section 63
- 25-11-127 is convicted of or enters a plea of guilty or nolo 64
- 65 contendere in any court of this state to a felony involving public
- 66 funds that is committed during the member's employment under
- Section 25-11-127 and is committed on or after July 1, 2025; or 67

68	(c) If a retired member of the system who was an
69	elected official, or a member of the system who was an elected
70	official and has withdrawn from service but is not receiving a
71	retirement allowance from the system, is convicted of or enters a
72	plea of guilty or nolo contendere in any court of this state to a
73	felony involving public funds that was committed while the member
74	was an elected official on or after July 1, 2025, the court shall
75	conduct a hearing in a separate civil proceeding to determine if
76	all of the conditions in this subsection have been met. The court
77	shall provide notice of the hearing to the member and each person
78	who is named as a beneficiary of the member in the records of the
79	system. If, after the hearing, the court determines that all of
80	the conditions in this subsection have been met, the court shall
81	issue an order that the member's retirement benefits from the
82	system be suspended as provided in this section. The court shall
83	send a copy of its suspension order to the system.

- (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 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 and is committed on or after July 1, 2025; or
- 90 If a retired member of the system who is elected to 91 public office after retirement and employed under Section 92 25-11-127 is convicted of or enters a plea of guilty or nolo

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- 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, 2025; or
- 99 If a retired member of the system who was an (C) 100 elected official, or a member of the system who was an elected 101 official and has withdrawn from service but is not receiving a 102 retirement allowance from the system, is convicted of or enters a 103 plea of quilty or nolo contendere in a court of another state or a 104 federal court to a crime that would be a felony under the laws of 105 this state if the crime were committed in this state, and that is 106 a felony involving public funds that was committed while the 107 member was an elected official on or after July 1, 2025, the 108 Attorney General of Mississippi shall enter a motion in the 109 circuit court of the county of residence of the member, or in the Circuit Court of the First Judicial District of Hinds County, 110 111 Mississippi, if the member does not reside in Mississippi, for 112 suspension of the member's retirement benefits from the system as 113 provided in this section. The court shall conduct a civil hearing 114 to determine if all of the conditions in this subsection have been The court shall provide notice of the hearing to the member 115 116 and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court 117

118	determines that all of the conditions in this subsection have been
119	met, the court shall issue an order that the member's retirement
120	benefits from the system be suspended as provided in this section.
121	The court shall send a copy of its suspension order to the system.

- A member who is an elected official 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.
- (5) An active member who is an elected official, or a (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, whose retirement benefits from the system have been suspended shall not receive a retirement allowance or other retirement benefits from the system 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

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143	unlawfully taken, obtained or misappropriated in the abuse or
144	misuse of the member's office, as determined by the Attorney
145	General.

- A retired member who was an elected official whose 146 (b) 147 retirement benefits from the system have been suspended shall have 148 his or her retirement allowance suspended beginning on the first day of the month following the date that the system receives the 149 150 notice from the Attorney General, and the member shall not receive 151 any additional retirement benefits from the system after that date 152 until the member has made full restitution of the public funds 153 that were unlawfully taken, obtained or misappropriated in the 154 abuse or misuse of the member's office or employment, as 155 determined by the Attorney General.
- 156 (c) When a member's retirement benefits in the system
 157 have been suspended under this section, the member shall forfeit
 158 all of the retirement benefits that the member otherwise would
 159 have been entitled to receive during the period that the benefits
 160 are suspended.
- 161 (6) If a member of the system who is or was an elected
 162 official is also a member of another retirement system
 163 administered by the Board of Trustees of the Public Employees'
 164 Retirement System, and the felony involving public funds for which
 165 the member was convicted or entered a plea of guilty or nolo
 166 contendere was in connection with the member's service as an
 167 elected official that is covered by only one (1) of the retirement

168	systems, the member's retirement benefits will be suspended only
169	from the retirement system in which his or her service as an
170	elected official was covered at the time that he or she committed
171	the felony. In the case of a retired member who is elected to
172	public office after retirement and employed under Section
173	25-11-127, the member's retirement benefits will be suspended only
174	from the retirement system in which his or her service as an
175	elected official would have been covered if the member had been an
176	elected official in the same office at the time that he or she
177	committed the felony.

- 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.
- 187 (8) A member's retirement benefits from the system shall not 188 be suspended unless there is a specific provision in this section 189 applicable to the member's situation that requires the suspension 190 of the member's retirement benefits from the system. Any 191 ambiguity or uncertainty about whether a member's retirement

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- 192 benefits from the system should be suspended shall be resolved in
- 193 favor of the member.
- 194 **SECTION 2.** The following shall be codified as Section
- 195 25-11-321, Mississippi Code of 1972:
- 196 25-11-321. (1) "Felony involving public funds" means a
- 197 felony in which public funds were unlawfully taken, obtained or
- 198 misappropriated in the abuse or misuse of the person's office or
- 199 money coming into the person's hands by virtue of the person's
- 200 office.
- 201 (2) (a) If an active member of the plan is convicted of or
- 202 enters a plea of guilty or nolo contendere in any court of this
- 203 state to a felony involving public funds that is committed on or
- 204 after July 1, 2025; or
- 205 (b) If a retired member of the plan, or a member of the
- 206 plan who is not serving in the State Legislature or as President
- 207 of the Senate but is not receiving a retirement allowance from the
- 208 plan, is convicted of or enters a plea of guilty or nolo
- 209 contendere in any court of this state to a felony involving public
- 210 funds that was committed while the member was serving in the State
- 211 Legislature or as President of the Senate on or after July 1,
- 212 2025, the court shall conduct a hearing in a separate civil
- 213 proceeding to determine if all of the conditions in this
- 214 subsection have been met. The court shall provide notice of the
- 215 hearing to the member and each person who is named as a
- 216 beneficiary of the member in the records of the system. If, after

217 the hearing, the court determines that all of the conditions in 218 this subsection have been met, the court shall issue an order that 219 the member's retirement benefits from the plan be suspended as 220 provided in this section. The court shall send a copy of its

suspension order to the system.

- (3) 222 If an active member of the plan is convicted of or 223 enters a plea of guilty or nolo contendere in a court of another 224 state or a federal court to a crime that would be a felony under 225 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 226 227 after July 1, 2025; 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, 2025, 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 suspension of the member's retirement benefits

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242	from the plan as provided in this section. The court shall
243	conduct a civil hearing to determine if all of the conditions in
244	this subsection have been met. The court shall provide notice of
245	the hearing to the member and each person who is named as a
246	beneficiary of the member in the records of the system. If, after
247	the hearing, the court determines that all of the conditions in
248	this subsection have been met, the court shall issue an order that
249	the member's retirement benefits from the plan be suspended as
250	provided in this section. The court shall send a copy of its
251	suspension order to the system.

- (4) 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 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.
- 264 A member of the plan who is serving in the State (5) 265 Legislature or as President of the Senate, or a member of the plan 266 who is not serving in the State Legislature or as President of the

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267	Senate but is not receiving a retirement allowance from the plan,
268	whose retirement benefits from the plan have been suspended shall
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270	from the plan following the date that the system receives the
271	notice from the Attorney General until the member has made full
272	restitution of the public funds that were unlawfully taken,
273	obtained or misappropriated in the abuse or misuse of the member's
274	office or employment, as determined by the Attorney General.

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- A retired member of the plan whose retirement (b) 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.
- 285 When a member's retirement benefits in the plan (C) 286 have been suspended under this section, the member shall forfeit 287 all of the retirement benefits that the member otherwise would 288 have been entitled to receive during the period that the benefits 289 are suspended.
- 290 If an active member of the plan, or a member of the plan who is not serving in the State Legislature or as President of the 291

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H. B. No. 25/HR26/R233 PAGE 11 (RF\KW) 292 Senate but is not receiving a retirement allowance from the plan, 293 has his or her retirement benefits from the plan suspended under 294 this section, the member also will have his or her retirement 295 benefits from the Public Employees' Retirement System suspended. 296 If a retired member of the plan is an active or retired member of 297 the Public Employees' Retirement System, or a member of the system 298 who has withdrawn from service but is not receiving a retirement 299 allowance from the system, whose retirement benefits from the 300 system are suspended under Section 25-11-147, the member's 301 retirement benefits from the plan will not be suspended if the 302 felony involving public funds for which the member was convicted 303 or entered a plea of quilty or nolo contendere was not in 304 connection with the member's service with the State Legislature or 305 as President of the Senate.

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 plan under this section. The system is not liable for any mistake in the payment of retirement benefits under the plan to a member in good faith reliance on a 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 plan.

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- 316 (8) A member's retirement benefits from the plan shall not
 317 be suspended unless there is a specific provision in this section
 318 applicable to the member's situation that requires the suspension
 319 of the member's retirement benefits from the plan. Any ambiguity
 320 or uncertainty about whether a member's retirement benefits from
 321 the plan should be suspended shall be resolved in favor of the
 322 member.
- 323 **SECTION 3.** Section 25-11-111, Mississippi Code of 1972, is 324 amended as follows:
- 325 25-11-111. (a) (1)Any member who became a member of the 326 system before July 1, 2007, upon withdrawal from service upon or 327 after attainment of the age of sixty (60) years who has completed 328 at least four (4) years of membership service, or any member who 329 became a member of the system before July 1, 2011, upon withdrawal 330 from service regardless of age who has completed at least 331 twenty-five (25) years of creditable service, shall be entitled to 332 receive a retirement allowance, which shall begin on the first of 333 the month following the date the member's application for the 334 allowance is received by the board, but in no event before 335 withdrawal from service.
- 336 (2) Any member who became a member of the system on or 337 after July 1, 2007, upon withdrawal from service upon or after 338 attainment of the age of sixty (60) years who has completed at 339 least eight (8) years of membership service, or any member who 340 became a member of the system on or after July 1, 2011, upon

withdrawal from service regardless of age who has completed at
least thirty (30) years of creditable service, shall be entitled
to receive a retirement allowance, which shall begin on the first
of the month following the date the member's application for the
allowance is received by the board, but in no event before
withdrawal from service.

(b) (1) Any member who became a member of the system before July 1, 2007, whose withdrawal from service occurs before attaining the age of sixty (60) years who has completed four (4) or more years of membership service and has not received a refund of his accumulated contributions, shall be entitled to receive a retirement allowance, beginning upon his attaining the age of sixty (60) years, of the amount earned and accrued at the date of withdrawal from service. The retirement allowance 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.

(2) Any member who became a member of the system on or after July 1, 2007, whose withdrawal from service occurs before attaining the age of sixty (60) years who has completed eight (8) or more years of membership service and has not received a refund of his accumulated contributions, shall be entitled to receive a retirement allowance, beginning upon his attaining the age of sixty (60) years, of the amount earned and accrued at the date of withdrawal from service. The retirement allowance shall begin on

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

- 369 (c) Any member in service who has qualified for retirement 370 benefits may select any optional method of settlement of 371 retirement benefits by notifying the Executive Director of the 372 Board of Trustees of the Public Employees' Retirement System in 373 writing, on a form prescribed by the board, of the option he has 374 selected and by naming the beneficiary of the option and 375 furnishing necessary proof of age. The option, once selected, may 376 be changed at any time before actual retirement or death, but upon 377 the death or retirement of the member, the optional settlement 378 shall be placed in effect upon proper notification to the executive director. 379
- 380 (d) Any member who became a member of the system before July 381 1, 2011, shall be entitled to an annual retirement allowance which 382 shall consist of:
- 383 (1) A member's annuity, which shall be the actuarial 384 equivalent of the accumulated contributions of the member at the 385 time of retirement computed according to the actuarial table in 386 use by the system; and
- 387 (2) An employer's annuity, which, together with the
 388 member's annuity provided above, shall be equal to two percent
 389 (2%) of the average compensation for each year of service up to
 390 and including twenty-five (25) years of creditable service, and

two and one-half percent (2-1/2%) of the average compensation for each year of service exceeding twenty-five (25) years of creditable service.

- 394 Any retired member or beneficiary thereof who was 395 eligible to receive a retirement allowance before July 1, 1991, 396 and who is still receiving a retirement allowance on July 1, 1992, 397 shall receive an increase in the annual retirement allowance of the retired member equal to one-eighth of one percent (1/8 of 1%) 398 399 of the average compensation for each year of state service in excess of twenty-five (25) years of membership service up to and 400 401 including thirty (30) years. The maximum increase shall be 402 five-eighths of one percent (5/8 of 1%). In no case shall a member who has been retired before July 1, 1987, receive less than 403 404 Ten Dollars (\$10.00) per month for each year of creditable service 405 and proportionately for each quarter year thereof. Persons 406 retired on or after July 1, 1987, shall receive at least Ten 407 Dollars (\$10.00) per month for each year of service and 408 proportionately for each quarter year thereof reduced for the 409 option selected. However, such Ten Dollars (\$10.00) minimum per 410 month for each year of creditable service shall not apply to a 411 retirement allowance computed under Section 25-11-114 based on a 412 percentage of the member's average compensation.
- 413 (e) Any member who became a member of the system on or after 414 July 1, 2011, shall be entitled to an annual retirement allowance 415 which shall consist of:

416	(1) A member's annuity, which shall be the actuarial
417	equivalent of the accumulated contributions of the member at the
418	time of retirement computed according to the actuarial table in
419	use by the system; and

- 420 (2) An employer's annuity, which, together with the
 421 member's annuity provided above, shall be equal to two percent
 422 (2%) of the average compensation for each year of service up to
 423 and including thirty (30) years of creditable service, and two and
 424 one-half percent (2-1/2%) of average compensation for each year of
 425 service exceeding thirty (30) years of creditable service.
 - (f) Any member who became a member of the system on or after July 1, 2011, upon withdrawal from service upon or after attaining the age of sixty (60) years who has completed at least eight (8) years of membership service, or any such member upon withdrawal from service regardless of age who has completed at least thirty (30) years of creditable service, shall be entitled to receive a retirement allowance computed in accordance with the formula set forth in subsection (e) of this section. In the case of the retirement of any member who has attained age sixty (60) but who has not completed at least thirty (30) years of creditable service, the retirement allowance shall be computed in accordance with the formula set forth in subsection (e) of this section except that the total annual retirement allowance shall be reduced by an actuarial equivalent factor for each year of creditable

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

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

- 441 the member is below age sixty-five (65), whichever is less.
- 443 Discrimination in Employment Act Amendments of 1986 (Public Law
- 444 99-592), under either Article 1 or Article 3 in state service
- 445 shall be required to retire because of age.
- (h) No payment on account of any benefit granted under the
- 447 provisions of this section shall become effective or begin to
- 448 accrue until January 1, 1953.

- (i) A retiree or beneficiary may, on a form prescribed
- 450 by and filed with the retirement system, irrevocably waive all or
- 451 a portion of any benefits from the retirement system to which the
- 452 retiree or beneficiary is entitled. The waiver shall be binding
- 453 on the heirs and assigns of any retiree or beneficiary and the
- 454 same must agree to forever hold harmless the Public Employees'
- 455 Retirement System of Mississippi from any claim to the waived
- 456 retirement benefits.
- 457 (2) Any waiver under this subsection shall apply only
- 458 to the person executing the waiver. A beneficiary shall be
- 459 entitled to benefits according to the option selected by the
- 460 member at the time of retirement. However, a beneficiary may, at
- 461 the option of the beneficiary, execute a waiver of benefits under
- 462 this subsection.

463	(3) The retirement system shall retain in the annuity
464	reserve account amounts that are not used to pay benefits because
465	of a waiver executed under this subsection.
466	(4) The board of trustees may provide rules and
467	regulations for the administration of waivers under this
468	subsection.
469	(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:
- 475 25-11-120. (1) Any individual aggrieved by an 476 administrative determination, including a determination of the 477 medical board, relating to the eligibility for or payment of 478 benefits, or the calculation of creditable service or other 479 similar matters relating to the Public Employees' Retirement 480 System or any other retirement system or program administered by 481 the board, may request a hearing before a hearing officer 482 designated by the board. Such hearings shall be conducted in 483 accordance with rules and regulations adopted by the board and 484 formal rules of evidence shall not apply. The hearing officer is 485 authorized to administer oaths, hear testimony of witnesses and 486 receive documentary and other evidence. In case of disability 487 appeals, the hearing officer shall have the authority to defer a

488 decision in order to request a medical evaluation or test or 489 additional existing medical records not previously furnished by 490 the claimant. After the hearing and the receipt of any additional 491 medical evidence requested by the hearing officer, the hearing 492 officer shall certify the record to the board, which shall include 493 the hearing officer's proposed statement of facts, conclusions of 494 law and recommendation. The record may include a taped recording 495 of the proceedings of the hearing in lieu of a transcribed copy of 496 the proceedings. The board shall receive the record and make its 497 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.
- 505 The board is authorized to appoint a committee of the (3) 506 board to serve as hearing officer or to employ or contract with 507 qualified personnel to perform the duties of hearing officer and 508 court reporter as may be necessary for conducting, recording and 509 transcribing such hearings. The board may assess and collect fees to offset costs related to such hearings. Those fees shall be 510 511 deposited to the credit of the Public Employees' Retirement 512 System.

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513	(4) Interest shall not be paid on any benefits, including,
514	but not limited to, benefits that are delayed as a result of an
515	administrative determination or an appeal from an administrative
516	determination.
517	(5) The suspension of a member's retirement benefits from
518	the Public Employees' Retirement System under Section 25-11-147 or
519	from the Supplemental Legislative Retirement Plan under Section
520	25-11-321 shall not be considered an administrative determination
521	for which a hearing may be requested or held under this section.
522	SECTION 5. Section 25-11-129, Mississippi Code of 1972, is
523	amended as follows:
524	25-11-129. (1) The right of a person to an annuity, a
525	retirement allowance or benefit, or to the return of
526	contributions, or to any optional benefit or any other right
527	accrued or accruing to any person under the provisions of Articles
528	1 and 3, the system and the monies in the system created by * * \star
529	<pre>those articles, are * * * exempt from any state, county or</pre>
530	municipal ad valorem taxes, income taxes, premium taxes, privilege
531	taxes, property taxes, sales and use taxes or other taxes not so
532	named, notwithstanding any other provision of law to the contrary,
533	and exempt from levy and sale, garnishment, attachment or any
534	other process whatsoever, and shall be unassignable except as
535	specifically otherwise provided in this article and except as
536	otherwise provided in subsection (2) of this section. $\underline{\text{The}}$
537	suspension of a member's retirement benefits from the system under

538	Section	25-11-147	is	not	an	attac	chmen	t or	assi	ignn	nent	of	the
539	member's	s retiremen	ıt 1	benet	fits	for	the	purpo	ses	of	this	s se	ection.

- Any retired member or beneficiary receiving a retirement allowance or benefit under this article may authorize the system 542 to make deductions from the retirement allowance or benefit for 543 the payment of employer or system sponsored group life or health 544 insurance. The deductions authorized under this subsection shall 545 be subject to rules and regulations adopted by the board.
- 546 SECTION 6. Section 25-11-309, Mississippi Code of 1972, is 547 amended as follows:
- 25-11-309. (1) The retirement allowance from the 548 549 Supplemental Legislative Retirement Plan shall consist of fifty 550 percent (50%) of an amount equal to the retirement allowance 551 determined by creditable service as an elected Senator or 552 Representative of the State Legislature or as President of the 553 Senate payable by the Public Employees' Retirement System in 554 accordance with Section 25-11-101 et seq.
- 555 The percentage of the retirement allowance as provided (2) 556 in this section shall be transferred from the annuity savings 557 account of the member and the employer accumulation account in the 558 Supplemental Legislative Retirement Plan to the retirement account 559 of the member in the Public Employees' Retirement System as 560 provided.
- 561 (3) Notwithstanding any provisions of this section or this title to the contrary, the maximum annual retirement 562

allowance attributable to the employer contributions payable under
the Supplemental Legislative Retirement Plan to a member shall be
subject to the limitations set forth in Section 415 of the
Internal Revenue Code and any regulations issued thereunder
applicable to governmental plans as the term is defined under

569 (b) The board is authorized to provide by rule or
570 regulation for the payment of benefits as provided under this
571 chapter to members or beneficiaries of the Supplemental
572 Legislative Retirement System at a time and under circumstances
573 not otherwise provided for in this chapter to the extent that the
574 payment is required to maintain the Supplemental Legislative
575 Retirement System as a qualified retirement plan for purposes of

Section 414(d) of the Internal Revenue Code.

(4) (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 heirs and assigns of any retiree or beneficiary and the same must agree to forever hold harmless the plan and the Public Employees' Retirement System from any claim to the waived retirement benefits.

586 (b) Any waiver under this subsection shall apply only
587 to the person executing the waiver. A beneficiary shall be

federal income tax laws.

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588	entitled to benefits according to the option selected by the	е
589	member at the time of retirement; however, a beneficiary ma	У
590	execute a waiver of benefits under this subsection.	

- (c) The plan shall retain all amounts that are not used to pay benefits because of a waiver executed under this subsection.
- (d) The Board of Trustees of the Public Employees'

 Retirement System may provide rules and regulations for the

 administration of waivers under * * this subsection.
- 597 (5) A member whose retirement benefits from the plan have
 598 been suspended under Section 25-11-321 shall not be eligible to
 599 receive a retirement allowance under this section during the
 600 entire period of the suspension of the benefits.
- SECTION 7. Section 25-11-319, Mississippi Code of 1972, is amended as follows:
- 603 25-11-319. (1) The right of a person to an annuity, a 604 retirement allowance or benefit, or to the return of 605 contributions, or to any optional benefit or any other right 606 accrued or accruing to any person under the provisions of the 607 Supplemental Legislative Retirement Plan, and the monies in the 608 plan created by this article, are exempt from any state or 609 municipal tax, and exempt from levy and sale, garnishment, 610 attachment or any other process whatsoever, and shall be 611 unassignable except as specifically otherwise provided in this 612 article. The suspension of a member's retirement benefits from

613	the plan under Section 25-11-321 is not an attachment or
614	assignment of the member's retirement benefits for the purposes of
615	this section.
616	(2) Any retired member or beneficiary receiving a retirement
617	allowance or benefit under this article may authorize the system
618	to make deductions from the retirement allowance or benefit for
619	the payment of employer or system sponsored group life or health
620	insurance. The deductions authorized under this subsection shall
621	be subject to rules and regulations adopted by the board.
622	SECTION 8. This act shall take effect and be in force from
623	and after July 1, 2025.