

By: Representative Haney

To: Judiciary B;  
Appropriations A

## HOUSE BILL NO. 1067

1       AN ACT TO CREATE NEW SECTIONS 25-11-147, 25-11-321 AND  
2 25-13-37, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE RECEIPT OF  
3 RETIREMENT BENEFITS FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM,  
4 THE SUPPLEMENTAL LEGISLATIVE RETIREMENT SYSTEM AND THE MISSISSIPPI  
5 HIGHWAY SAFETY PATROL RETIREMENT SYSTEM IS CONDITIONED ON THE  
6 MEMBER'S HONEST AND FAITHFUL PERFORMANCE OF HIS OR HER PUBLIC  
7 DUTIES FOR THE STATE; TO PROVIDE THAT A MEMBER'S CONVICTION OF OR  
8 PLEA OF GUILTY OR NOLO CONTENDERE TO A FELONY INVOLVING PUBLIC  
9 FUNDS OF \$50,000.00 OR MORE IS CONSIDERED TO BE A BREACH OF THE  
10 PUBLIC TRUST AND A BREACH OF THE MEMBER'S CONTRACT WITH THE STATE;  
11 TO PROVIDE THAT IF A MEMBER OF THE SYSTEM OR PLAN IS CONVICTED OF  
12 OR ENTERS A PLEA OF GUILTY OR NOLO CONTENDERE IN ANY COURT TO A  
13 FELONY INVOLVING PUBLIC FUNDS OF \$50,000.00 OR MORE THAT IS  
14 COMMITTED ON OR AFTER JULY 1, 2025, THE COURT SHALL CONDUCT A  
15 HEARING IN A SEPARATE CIVIL PROCEEDING TO DETERMINE IF ALL OF THE  
16 CONDITIONS HAVE BEEN MET; TO PROVIDE THAT IF ALL OF THE CONDITIONS  
17 HAVE BEEN MET, THE COURT SHALL ISSUE AN ORDER THAT THE MEMBER BE  
18 TERMINATED FROM MEMBERSHIP IN THE SYSTEM OR PLAN AND FORFEIT HIS  
19 OR HER RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN; TO PROVIDE  
20 THAT A MEMBER WHO IS CONVICTED OF SUCH A CRIME SHALL NOT BE  
21 TERMINATED FROM MEMBERSHIP IN THE SYSTEM OR PLAN OR FORFEIT HIS OR  
22 HER RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN UNTIL ALL APPEALS  
23 OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE TIME FOR AN  
24 APPEAL FROM THE CONVICTION HAS EXPIRED; TO PROVIDE THAT AFTER  
25 RECEIVING THE TERMINATION AND FORFEITURE ORDER FROM THE COURT, THE  
26 SYSTEM SHALL REQUEST THE ATTORNEY GENERAL FOR A DETERMINATION OF  
27 WHETHER ALL APPEALS OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED  
28 OR THE TIME FOR AN APPEAL FROM THE CONVICTION HAS EXPIRED; TO  
29 PROVIDE THAT AFTER THE ATTORNEY GENERAL NOTIFIES THE SYSTEM THAT  
30 ALL APPEALS OF THE CONVICTION HAVE BEEN FINALLY CONCLUDED OR THE  
31 TIME FOR AN APPEAL FROM THE CONVICTION HAS EXPIRED, THE SYSTEM  
32 SHALL TERMINATE THE MEMBER FROM MEMBERSHIP IN THE SYSTEM OR PLAN  
33 AND THE MEMBER SHALL FORFEIT HIS OR HER RETIREMENT BENEFITS FROM  
34 THE SYSTEM OR PLAN; TO PROVIDE THAT A MEMBER WHO IS TERMINATED



FROM MEMBERSHIP IN THE SYSTEM OR PLAN SHALL HAVE HIS OR HER CONTRIBUTIONS REFUNDED WITHOUT ANY INTEREST; TO PROVIDE THAT IF A MEMBER OF THE SYSTEM OR PLAN IS ALSO A MEMBER OF ANOTHER RETIREMENT SYSTEM ADMINISTERED BY THE BOARD OF TRUSTEES OF THE SYSTEM, AND THE CRIME FOR WHICH THE MEMBER WAS CONVICTED OR ENTERED A PLEA OF GUILTY OR NOLO CONTENDERE IS A FELONY INVOLVING PUBLIC FUNDS OF \$50,000.00 OR MORE THAT IS COVERED BY ONLY ONE OF THE RETIREMENT SYSTEMS, THE MEMBER WILL BE TERMINATED ONLY FROM THE RETIREMENT SYSTEM IN WHICH HIS OR HER EMPLOYMENT WAS COVERED AT THE TIME THAT HE OR SHE COMMITTED THE CRIME, AND WILL FORFEIT RETIREMENT BENEFITS ONLY FROM THAT RETIREMENT SYSTEM; TO PROVIDE THAT THE SYSTEM MAY CONCLUSIVELY RELY ON A TERMINATION AND FORFEITURE ORDER FROM THE COURT AND THE NOTICE FROM THE ATTORNEY GENERAL THAT THE REQUIREMENTS OF THIS ACT HAVE BEEN MET IN TERMINATING A MEMBER FROM MEMBERSHIP IN THE SYSTEM OR PLAN; TO PROVIDE THAT THE SYSTEM IS NOT LIABLE FOR ANY MISTAKE IN THE PAYMENT OF RETIREMENT BENEFITS TO A MEMBER IN GOOD FAITH RELIANCE ON A TERMINATION AND FORFEITURE ORDER FROM THE COURT AND THE NOTICE FROM THE ATTORNEY GENERAL; TO PROVIDE THAT ANY AMBIGUITY OR UNCERTAINTY ABOUT WHETHER A MEMBER SHOULD BE TERMINATED FROM MEMBERSHIP IN THE SYSTEM OR PLAN OR FORFEIT HIS OR HER RETIREMENT BENEFITS FROM THE SYSTEM OR PLAN SHALL BE RESOLVED IN FAVOR OF THE MEMBER; TO AMEND SECTIONS 25-11-105, 25-11-111, 25-11-117, 25-11-120, 25-11-129, 25-11-305, 25-11-309, 25-11-311, 25-11-319, 25-13-3, 25-13-11, 25-13-21, 25-13-28 AND 25-13-31, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISIONS; AND FOR RELATED PURPOSES.

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

**SECTION 1.** The following shall be codified as Section 25-11-147, Mississippi Code of 1972:

25-11-147. (1) As used in this section, the term "felony involving public funds" means one or more felonies in which public funds in an aggregate amount of Fifty Thousand Dollars (\$50,000.00) or more were unlawfully taken, obtained or misappropriated in the abuse or misuse of the person's office or employment or money coming into the person's hands by virtue of the person's office or employment.

(2) A member's receipt of retirement benefits from the Public Employees' Retirement System is conditioned on the member's



74 honest and faithful performance of his or her public duties for  
75 the state. A member's conviction of or plea of guilty or nolo  
76 contendere to a felony involving public funds is considered to be  
77 a breach of the public trust and a breach of the member's contract  
78 with the state.

79 (3) (a) If an active member of the system is convicted of  
80 or enters a plea of guilty or nolo contendere in any court of this  
81 state to a felony involving public funds that is committed on or  
82 after July 1, 2025; or

83 (b) If a retired member of the system who is employed  
84 or elected under Section 25-11-127 is convicted of or enters a  
85 plea of guilty or nolo contendere in any court of this state to a  
86 felony involving public funds that is committed on or after July  
87 1, 2025; or

88 (c) If a retired member of the system, or a member of  
89 the system who has withdrawn from service but is not receiving a  
90 retirement allowance from the system, is convicted of or enters a  
91 plea of guilty or nolo contendere in any court of this state to a  
92 felony involving public funds that was committed while the member  
93 was an active employee on or after July 1, 2025, the court shall  
94 conduct a hearing in a separate civil proceeding to determine if  
95 all of the conditions in this subsection have been met. The court  
96 shall provide notice of the hearing to the member and each person  
97 who is named as a beneficiary of the member in the records of the  
98 system. If, after the hearing, the court determines that all of



99 the conditions in this subsection have been met, the court shall  
100 issue an order that the member be terminated from membership in  
101 the system and forfeit his or her retirement benefits from the  
102 system as provided in this section. The court shall send a copy  
103 of its termination and forfeiture order to the system.

104 (4) (a) If an active member of the system is convicted of  
105 or enters a plea of guilty or nolo contendere in a court of  
106 another state or a federal court to a crime that would be a felony  
107 under the laws of this state if the crime were committed in this  
108 state, and that is a felony involving public funds that is  
109 committed on or after July 1, 2025; or

110 (b) If a retired member of the system who is employed  
111 or elected under Section 25-11-127 is convicted of or enters a  
112 plea of guilty or nolo contendere in a court of another state or a  
113 federal court to a crime that would be a felony under the laws of  
114 this state if the crime were committed in this state, and that is  
115 a felony involving public funds that is committed on or after July  
116 1, 2025; or

117 (c) If a retired member of the system, or a member of  
118 the system who has withdrawn from service but is not receiving a  
119 retirement allowance from the system, is convicted of or enters a  
120 plea of guilty or nolo contendere in a court of another state or a  
121 federal court to a crime that would be a felony under the laws of  
122 this state if the crime were committed in this state, and that is  
123 a felony involving public funds that was committed while the



124 member was an active employee on or after July 1, 2025, the  
125 Attorney General of Mississippi shall enter a motion in the  
126 circuit court of the county of residence of the member, or in the  
127 Circuit Court of the First Judicial District of Hinds County,  
128 Mississippi, if the member does not reside in Mississippi for  
129 termination from membership in the system and forfeiture of the  
130 member's retirement benefits from the system. The court shall  
131 conduct a civil hearing to determine if all of the conditions in  
132 this subsection have been met. The court shall provide notice of  
133 the hearing to the member and each person who is named as a  
134 beneficiary of the member in the records of the system. If, after  
135 the hearing, the court determines that all of the conditions in  
136 this subsection have been met, the court shall issue an order that  
137 the member be terminated from membership in the system and forfeit  
138 his or her retirement benefits from the system as provided in this  
139 section. The court shall send a copy of its termination and  
140 forfeiture order to the system.

141 (5) A member who is convicted of a crime described in  
142 subsection (3) or (4) of this section shall not be terminated from  
143 membership in the system or forfeit his or her retirement benefits  
144 from the system until all appeals of the conviction have been  
145 finally concluded or the time for an appeal from the conviction  
146 has expired. Upon receipt of the termination and forfeiture order  
147 from the court, the system shall request the Attorney General for  
148 a determination of whether all appeals of the conviction have been



149 finally concluded or the time for an appeal from the conviction  
150 has expired. After the Attorney General notifies the system that  
151 all appeals of the conviction have been finally concluded or the  
152 time for an appeal from the conviction has expired, the system  
153 shall terminate the member from membership in the system and the  
154 member shall forfeit his or her retirement benefits from the  
155 system as provided in this section.

156       (6) (a) An active member, or a member of the system who has  
157 withdrawn from service but is not receiving a retirement allowance  
158 from the system, who has been terminated from membership in the  
159 system shall not receive a retirement allowance or other  
160 retirement benefits from the system following the date that the  
161 system receives the notice from the Attorney General. The member  
162 shall have his or her contributions, without any interest,  
163 refunded in accordance with Section 25-11-117.

164       (b) A retired member who has been terminated from  
165 membership in the system shall have his or her retirement  
166 allowance terminated beginning on the first day of the month  
167 following the date that the system receives the notice from the  
168 Attorney General, and the member shall not receive any additional  
169 retirement benefits from the system after that date. If a  
170 member's retirement allowance is terminated under the provisions  
171 of this paragraph and the total amount that the member received  
172 from the retirement allowance is less than the amount of the  
173 member's accumulated contributions, the member shall be refunded



the difference between the amount received from the retirement allowance and the amount of his or her contributions, without any interest, in accordance with Section 25-11-117. Termination of the member's retirement allowance shall not affect any retirement benefits that the member received before the date of the termination.

(c) When a member has been terminated from membership in the system, the member shall forfeit all current and future retirement benefits from all service that was or should have been credited to the system before the date that the member was terminated from the system, and the member shall not be allowed to receive creditable service for that service by repaying the amount of the contributions that were refunded under Section 25-11-117, or to otherwise purchase creditable service for that service. However, if a person is later employed in the state service after having been terminated from the system under this section, the person shall become a member of the system again and receive creditable service for his or her new employment in the state service.

(7) If a member of the system is also a member of another retirement system administered by the Board of Trustees of the Public Employees' Retirement System, and the crime for which the member was convicted or entered a plea of guilty or nolo contendere is a felony involving public funds that is covered by only one (1) of the retirement systems, the member will be



199 terminated only from the retirement system in which his or her  
200 employment was covered at the time that he or she committed the  
201 crime, and will forfeit retirement benefits only from that  
202 retirement system. In the case of a retired member who is  
203 employed or elected under Section 25-11-127, the member will be  
204 terminated only from the retirement system in which his or her  
205 employment would have been covered if the member had been an  
206 active member in the same employment at the time that he or she  
207 committed the crime, and will forfeit retirement benefits only  
208 from that retirement system.

209 (8) The system may conclusively rely on a termination and  
210 forfeiture order from the court and the notice from the Attorney  
211 General that the requirements of this section have been met in  
212 terminating a member from membership in the system. The system is  
213 not liable for any mistake in the payment of retirement benefits  
214 to a member in good faith reliance on a termination and forfeiture  
215 order from the court and the notice from the Attorney General, and  
216 a member who receives any such mistaken payments shall not be  
217 liable to repay those benefits to the system.

218 (9) A member shall not be terminated from membership in the  
219 system or forfeit his or her retirement benefits from the system  
220 unless there is a specific provision in this section applicable to  
221 the member's situation that requires the termination of membership  
222 in the system and forfeiture of retirement benefits from the  
223 system. Any ambiguity or uncertainty about whether a member





should be terminated from membership in the system or forfeit his or her retirement benefits from the system shall be resolved in favor of the member.

**SECTION 2.** The following shall be codified as Section 25-11-321, Mississippi Code of 1972:

25-11-321. (1) As used in this section, the term "felony involving public funds" means one or more felonies in which public funds in an aggregate amount of Fifty Thousand Dollars (\$50,000.00) or more were unlawfully taken, obtained or misappropriated in the abuse or misuse of the person's office or money coming into the person's hands by virtue of the person's office.

(2) A member's receipt of retirement benefits from the Supplemental Legislative Retirement Plan is conditioned on the member's honest and faithful performance of his or her public duties for the State Legislature or as President of the Senate. A member's conviction of or plea of guilty or nolo contendere to a felony involving public funds is considered to be a breach of the public trust and a breach of the member's contract with the state.

(3) (a) If an active member of the plan is convicted of or enters a plea of guilty or nolo contendere in any court of this state to a felony involving public funds that is committed on or after July 1, 2025; or

(b) 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 any court of this state to 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 court shall conduct a hearing in a separate civil proceeding to determine if all of the conditions in this subsection have been met. The court shall provide notice of the hearing to the member and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court determines that all of the conditions in this subsection have been met, the court shall issue an order that the member be terminated from membership in the plan and forfeit his or her retirement benefits from the plan as provided in this section. The court shall send a copy of its termination and forfeiture order to the system.

(4) (a) If an active member of 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 is committed on or after July 1, 2025; or

(b) 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 termination from membership in the plan and forfeiture of the member's retirement benefits from the plan. The court shall conduct a civil hearing to determine if all of the conditions in this subsection have been met. The court shall provide notice of the hearing to the member and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court determines that all of the conditions in this subsection have been met, the court shall issue an order that the member be terminated from membership in the plan and forfeit his or her retirement benefits from the plan as provided in this section. The court shall send a copy of its termination and forfeiture order to the system.

(5) A member who is convicted of a crime described in subsection (3) or (4) of this section shall not be terminated from membership in the plan or forfeit his or her retirement benefits



299 from the plan until all appeals of the conviction have been  
300 finally concluded or the time for an appeal from the conviction  
301 has expired. Upon receipt of the termination and forfeiture order  
302 from the court, the system shall request the Attorney General for  
303 a determination of whether all appeals of the conviction have been  
304 finally concluded or the time for an appeal from the conviction  
305 has expired. After the Attorney General notifies the system that  
306 all appeals of the conviction have been finally concluded or the  
307 time for an appeal from the conviction has expired, the system  
308 shall terminate the member from membership in the plan and the  
309 member shall forfeit his or her retirement benefits from the plan  
310 as provided in this section.

311 (6) (a) A member of the plan who is serving in the State  
312 Legislature or as President of the Senate, or a member of the plan  
313 who is not serving in the State Legislature or as President of the  
314 Senate but is not receiving a retirement allowance from the plan,  
315 who has been terminated from membership in the plan shall not  
316 receive a retirement allowance or other retirement benefits from  
317 the plan following the date that the system receives the notice  
318 from the Attorney General. The member shall have his or her  
319 contributions, without any interest, refunded in accordance with  
320 Section 25-11-311.

321 (b) A retired member of the plan who has been  
322 terminated from membership in the plan shall have his or her  
323 retirement allowance terminated 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. If a member's retirement allowance is terminated under the provisions of this paragraph and the total amount that the member received from the retirement allowance is less than the amount of the member's accumulated contributions, the member shall be refunded the difference between the amount received from the retirement allowance and the amount of his or her contributions, without any interest, in accordance with Section 25-11-311. Termination of the member's retirement allowance shall not affect any retirement benefits that the member received before the date of the termination.

(c) When a member has been terminated from membership in the plan, the member shall forfeit all current and future retirement benefits from all service that was or should have been credited to the plan before the date that the member was terminated from the plan, and the member shall not be allowed to receive creditable service for that service by repaying the amount of the contributions that were refunded under Section 25-11-311, or to otherwise purchase creditable service for that service. However, if a person later serves in the State Legislature or as President of the Senate after having been terminated from the plan under this section, the person shall become a member of the plan



again and receive creditable service for his or her new service in the State Legislature or as President of the Senate.

(7) 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 Senate but is not receiving a retirement allowance from the plan, is terminated from membership in the plan under this section, the member also will be terminated from membership in the Public Employees' Retirement System and will forfeit his or her retirement benefits from the system. If a retired member of the plan is an active or retired member of the Public Employees' Retirement System, or a member of the system who has withdrawn from service but is not receiving a retirement allowance from the system, who is terminated from membership in the system under Section 25-11-147, the member will not be terminated from membership in the plan if the crime for which the member was convicted or entered a plea of guilty or nolo contendere is not a felony involving public funds.

(8) The Public Employees' Retirement System may conclusively rely on a termination and forfeiture order from the court and the notice from the Attorney General that the requirements of this section have been met in terminating a member from membership in the plan. 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 termination and forfeiture 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.

(9) A member shall not be terminated from membership in the plan or forfeit his or her retirement benefits from the plan unless there is a specific provision in this section applicable to the member's situation that requires the termination of membership in the plan and forfeiture of retirement benefits from the plan. Any ambiguity or uncertainty about whether a member should be terminated from membership in the plan or forfeit his or her retirement benefits from the plan shall be resolved in favor of the member.

**SECTION 3.** The following shall be codified as Section 25-13-37, Mississippi Code of 1972:

25-13-37. (1) As used in this section, the term "felony involving public funds" means one or more felonies in which public funds in an aggregate amount of Fifty Thousand Dollars (\$50,000.00) or more were unlawfully taken, obtained or misappropriated in the abuse or misuse of the person's employment or money coming into the person's hands by virtue of the person's employment.

(2) A member's receipt of retirement benefits from the Mississippi Highway Safety Patrol Retirement System is conditioned on the member's honest and faithful performance of his or her public duties for the State of Mississippi. A member's conviction of or plea of guilty or nolo contendere to a felony involving



public funds is considered to be a breach of the public trust and a breach of the member's contract with the State of Mississippi.

(3) (a) If a member of the system is convicted of or enters a plea of guilty or nolo contendere in any court of this state to a felony involving public funds that is committed on or after July 1, 2025; or

(b) If a retired member of the system, or a member of the system who has withdrawn from service but is not receiving a retirement allowance from the system, is convicted of or enters a plea of guilty or nolo contendere in any court of this state to a felony involving public funds that was committed while the member was an active employee on or after July 1, 2025, the court shall conduct a hearing in a separate civil proceeding to determine if all of the conditions in this subsection have been met. The court shall provide notice of the hearing to the member and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court determines that all of the conditions in this subsection have been met, the court shall issue an order that the member be terminated from membership in the system and forfeit his or her retirement benefits from the system as provided in this section. The court shall send a copy of its termination and forfeiture order to the system.

(4) (a) If a member of the system is convicted of or enters a plea of guilty or nolo contendere in a court of another state or a federal court to a crime that would be a felony under the laws





of this state if the crime were committed in this state, and that is a felony involving public funds that is committed on or after July 1, 2025; or

(b) If a retired member of the system, or a member of the system who has withdrawn from service but is not receiving a retirement allowance from the system, is convicted of or enters a plea of guilty or nolo contendere in a court of another state or a federal court to a crime that would be a felony under the laws of this state if the crime were committed in this state, and that is a felony involving public funds that was committed while the member was an active employee 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 termination from membership in the system and forfeiture of the member's retirement benefits from the system. The court shall conduct a civil hearing to determine if all of the conditions in this subsection have been met. The court shall provide notice of the hearing to the member and each person who is named as a beneficiary of the member in the records of the system. If, after the hearing, the court determines that all of the conditions in this subsection have been met, the court shall issue an order that the member be terminated from membership in the system and forfeit his or her retirement benefits from the system as provided in this



448 section. The court shall send a copy of its termination and  
449 forfeiture order to the system.

450 (5) A member who is convicted of a crime described in  
451 subsection (3) or (4) of this section shall not be terminated from  
452 membership in the system or forfeit his or her retirement benefits  
453 from the system until all appeals of the conviction have been  
454 finally concluded or the time for an appeal from the conviction  
455 has expired. Upon receipt of the termination and forfeiture order  
456 from the court, the system shall request the Attorney General for  
457 a determination of whether all appeals of the conviction have been  
458 finally concluded or the time for an appeal from the conviction  
459 has expired. After the Attorney General notifies the system that  
460 all appeals of the conviction have been finally concluded or the  
461 time for an appeal from the conviction has expired, the system  
462 shall terminate the member from membership in the system and the  
463 member shall forfeit his or her retirement benefits from the  
464 system as provided in this section.

465 (6) (a) An active member, or a member of the system who has  
466 withdrawn from service but is not receiving a retirement allowance  
467 from the system, who has been terminated from membership in the  
468 system shall not receive a retirement allowance or other  
469 retirement benefits from the system following the date that the  
470 system receives the notice from the Attorney General. The member  
471 shall have his or her contributions, without any interest,  
472 refunded in accordance with Section 25-13-21.



473           (b) A retired member who has been terminated from  
474 membership in the system shall have his or her retirement  
475 allowance terminated beginning on the first day of the month  
476 following the date that the system receives the notice from the  
477 Attorney General, and the member shall not receive any additional  
478 retirement benefits from the system after that date. If a  
479 member's retirement allowance is terminated under the provisions  
480 of this paragraph and the total amount that the member received  
481 from the retirement allowance is less than the amount of the  
482 member's accumulated contributions, the member shall be refunded  
483 the difference between the amount received from the retirement  
484 allowance and the amount of his or her contributions, without any  
485 interest, in accordance with Section 25-13-21. Termination of the  
486 member's retirement allowance shall not affect any retirement  
487 benefits that the member received before the date of the  
488 termination.

489           (c) When a member has been terminated from membership  
490 in the system, the member shall forfeit all current and future  
491 retirement benefits from all service that was or should have been  
492 credited to the system before the date that the member was  
493 terminated from the system, and the member shall not be allowed to  
494 receive creditable service for that service by repaying the amount  
495 of the contributions that were refunded under Section 25-13-21, or  
496 to otherwise purchase creditable service for that service.  
497 However, if a person is later employed in service covered by the



498 system after having been terminated from the system under this  
499 section, the person shall become a member of the system again and  
500 receive creditable service for his or her new employment in  
501 service covered by the system.

502 (7) If a member of the system is also a member of another  
503 retirement system administered by the Board of Trustees of the  
504 Public Employees' Retirement System, and the crime for which the  
505 member was convicted or entered a plea of guilty or nolo  
506 contendere is a felony involving public funds that is covered by  
507 only one (1) of the retirement systems, the member will be  
508 terminated only from the retirement system in which his or her  
509 employment was covered at the time that he or she committed the  
510 crime, and will forfeit retirement benefits only from that  
511 retirement system.

512 (8) The Public Employees' Retirement System may conclusively  
513 rely on a termination and forfeiture order from the court and the  
514 notice from the Attorney General that the requirements of this  
515 section have been met in terminating a member from membership in  
516 the Mississippi Highway Safety Patrol Retirement System. The  
517 Public Employees' Retirement System is not liable for any mistake  
518 in the payment of retirement benefits to a member in good faith  
519 reliance on a termination and forfeiture order from the court and  
520 the notice from the Attorney General, and a member who receives  
521 any such mistaken payments shall not be liable to repay those  
522 benefits to the system.



(9) A member shall not be terminated from membership in the system or forfeit his or her retirement benefits from the system unless there is a specific provision in this section applicable to the member's situation that requires the termination of membership in the system and forfeiture of retirement benefits from the system. Any ambiguity or uncertainty about whether a member should be terminated from membership in the system or forfeit his or her retirement benefits from the system shall be resolved in favor of the member.

**SECTION 4.** Section 25-11-105, Mississippi Code of 1972, is amended as follows:

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

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

(a) (i) All persons who become employees in the state service after January 31, 1953, and whose wages are subject to payroll taxes and are lawfully reported on IRS Form W-2, except those specifically excluded, or as to whom election is provided in Articles 1 and 3, shall become members of the retirement system as a condition of their employment.

(ii) From and after July 1, 2002, any individual who is employed by a governmental entity to perform professional services shall become a member of the system if the individual is paid regular periodic compensation for those services that is subject to payroll taxes, is provided all other employee benefits



548 and meets the membership criteria established by the regulations  
549 adopted by the board of trustees that apply to all other members  
550 of the system; however, any active member employed in such a  
551 position on July 1, 2002, will continue to be an active member for  
552 as long as they are employed in any such position.

553           (b) All persons who become employees in the state  
554 service after January 31, 1953, except those specifically excluded  
555 or as to whom election is provided in Articles 1 and 3, unless  
556 they file with the board before the lapse of sixty (60) days of  
557 employment or sixty (60) days after the effective date of the  
558 cited articles, whichever is later, on a form prescribed by the  
559 board, a notice of election not to be covered by the membership of  
560 the retirement system and a duly executed waiver of all present  
561 and prospective benefits that would otherwise inure to them on  
562 account of their participation in the system, shall become members  
563 of the retirement system; however, no credit for prior service  
564 will be granted to members who became members of the system before  
565 July 1, 2007, until they have contributed to Article 3 of the  
566 retirement system for a minimum period of at least four (4) years,  
567 or to members who became members of the system on or after July 1,  
568 2007, until they have contributed to Article 3 of the retirement  
569 system for a minimum period of at least eight (8) years. Those  
570 members shall receive credit for services performed before January  
571 1, 1953, in employment now covered by Article 3, but no credit  
572 shall be granted for retroactive services between January 1, 1953,



and the date of their entry into the retirement system, unless the employee pays into the retirement system both the employer's and the employee's contributions on wages paid him during the period from January 31, 1953, to the date of his becoming a contributing member, together with interest at the rate determined by the board of trustees. Members reentering after withdrawal from service shall qualify for prior service under the provisions of Section 25-11-117. From and after July 1, 1998, upon eligibility as noted above, the member may receive credit for such retroactive service provided:

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

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

Nothing contained in this paragraph (b) shall be construed to limit the authority of the board to allow the correction of reporting errors or omissions based on the payment of the employee and employer contributions plus applicable interest.



597           (c) All persons who become employees in the state  
598 service after January 31, 1953, and who are eligible for  
599 membership in any other retirement system shall become members of  
600 this retirement system as a condition of their employment, unless  
601 they elect at the time of their employment to become a member of  
602 that other system.

603           (d) All persons who are employees in the state service  
604 on January 31, 1953, and who are members of any nonfunded  
605 retirement system operated by the State of Mississippi, or any of  
606 its departments or agencies, shall become members of this system  
607 with prior service credit unless, before February 1, 1953, they  
608 file a written notice with the board of trustees that they do not  
609 elect to become members.

610           (e) All persons who are employees in the state service  
611 on January 31, 1953, and who under existing laws are members of  
612 any fund operated for the retirement of employees by the State of  
613 Mississippi, or any of its departments or agencies, shall not be  
614 entitled to membership in this retirement system unless, before  
615 February 1, 1953, any such person indicates by a notice filed with  
616 the board, on a form prescribed by the board, his individual  
617 election and choice to participate in this system, but no such  
618 person shall receive prior service credit unless he becomes a  
619 member on or before February 1, 1953.

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





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

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

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

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



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

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

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

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



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

678                   3. Every political subdivision or  
679 instrumentality required to make payments under paragraph (f)(v)2  
680 of this section is authorized, in consideration of the employees'  
681 retention in or entry upon employment after enactment of Articles  
682 1 and 3, to impose upon its employees, as to services that are  
683 covered by an approved plan, a contribution with respect to wages  
684 (as defined in Section 25-11-5) not exceeding the amount provided  
685 in Section 25-11-123(d) if those services constituted employment  
686 within the meaning of Articles 1 and 3, and to deduct the amount  
687 of the contribution from the wages as and when paid.

688 Contributions so collected shall be paid into the contribution  
689 fund as partial discharge of the liability of the political  
690 subdivisions or instrumentalities under paragraph (f)(v)2 of this  
691 section. Failure to deduct the contribution shall not relieve the  
692 employee or employer of liability for the contribution.

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



696 this chapter shall be assessed interest on delinquent payments or  
697 wage reports as determined by the board of trustees in accordance  
698 with rules and regulations adopted by the board and delinquent  
699 payments, assessed interest and any other amount certified by the  
700 board as owed by an employer, may be recovered by action in a  
701 court of competent jurisdiction against the reporting agency  
702 liable therefor or may, upon due certification of delinquency and  
703 at the request of the board of trustees, be deducted from any  
704 other monies payable to the reporting agency by any department or  
705 agency of the state.

706                   5. Each political subdivision of the state  
707 and each instrumentality of the state or a political subdivision  
708 or subdivisions that submit a plan for approval of the board, as  
709 provided in this section, shall reimburse the board for coverage  
710 into the expense account, its pro rata share of the total expense  
711 of administering Articles 1 and 3 as provided by regulations of  
712 the board.

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

719                   (h) An employee whose membership in this system is  
720 contingent on his own election, and who elects not to become a



721 member, may thereafter apply for and be admitted to membership;  
722 but no such employee shall receive prior service credit unless he  
723 becomes a member before July 1, 1953, except as provided in  
724 paragraph (b).

725           (i) If any member of this system changes his employment  
726 to any agency of the state having an actuarially funded retirement  
727 system, the board of trustees may authorize the transfer of the  
728 member's creditable service and of the present value of the  
729 member's employer's accumulation account and of the present value  
730 of the member's accumulated membership contributions to that other  
731 system, provided that the employee agrees to the transfer of his  
732 accumulated membership contributions and provided that the other  
733 system is authorized to receive and agrees to make the transfer.

734           If any member of any other actuarially funded system  
735 maintained by an agency of the state changes his employment to an  
736 agency covered by this system, the board of trustees may authorize  
737 the receipt of the transfer of the member's creditable service and  
738 of the present value of the member's employer's accumulation  
739 account and of the present value of the member's accumulated  
740 membership contributions from the other system, provided that the  
741 employee agrees to the transfer of his accumulated membership  
742 contributions to this system and provided that the other system is  
743 authorized and agrees to make the transfer.



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

(k) Employees of a political subdivision or instrumentality who were employed by the political subdivision or instrumentality before an agreement between the entity and the Public Employees' Retirement System to extend the benefits of this article to its employees, and which agreement provides for the establishment of retroactive service credit, and who became members of the retirement system before July 1, 2007, and have remained contributors to the retirement system for four (4) years, or who became members of the retirement system on or after July 1, 2007, and have remained contributors to the retirement system for eight (8) years, may receive credit for that retroactive service with the political subdivision or instrumentality, provided that the employee and/or employer, as provided under the terms of the modification of the joinder agreement in allowing that coverage, pay into the retirement system the employer's and employee's contributions on wages paid the member during the previous employment, together with interest or actuarial cost as determined by the board covering the period from the date the service was rendered until the payment for the credit for the service was made. Those wages shall be verified by the Social Security Administration or employer payroll records. Effective July 1, 1998, upon eligibility as noted above, a member may receive credit



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

771 (i) The member shall furnish proof satisfactory to  
772 the board of trustees of certification of those services from the  
773 political subdivision or instrumentality where the services were  
774 rendered or verification by the Social Security Administration;  
775 and

776 (ii) The member shall pay to the retirement system  
777 on the date he or she is eligible for that credit or at any time  
778 thereafter before the date of retirement the actuarial cost for  
779 each year of that creditable service. The provisions of this  
780 subparagraph (ii) shall be subject to the limitations of Section  
781 415 of the Internal Revenue Code and regulations promulgated under  
782 Section 415.

783 Nothing contained in this paragraph (k) shall be construed to  
784 limit the authority of the board to allow the correction of  
785 reporting errors or omissions based on the payment of employee and  
786 employer contributions plus applicable interest. Payment for that  
787 time shall be made beginning with the most recent service. Upon  
788 the payment of all or part of the required contributions, plus  
789 interest or the actuarial cost as provided above, the member shall  
790 receive credit for the period of creditable service for which full  
791 payment has been made to the retirement system.

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



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

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

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

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

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

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

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

817 (d) From and after July 1, 2002, individuals who are  
818 employed by a governmental entity to perform professional service





on less than a full-time basis who do not meet the criteria established in I(a)(ii) of this section.

### III. TERMINATION OF MEMBERSHIP

Membership in this system shall cease by:

(a) A member withdrawing his or her accumulated contributions \* \* \*;

(b) A member withdrawing from active service with a retirement allowance \* \* \*;

(c) A member's death \* \* \*; or

(d) A member being terminated from the membership in the system under Section 25-11-147.

**SECTION 5.** Section 25-11-111, Mississippi Code of 1972, is amended as follows:

25-11-111. (a) (1) Any member who became a member of the system before July 1, 2007, upon withdrawal from service upon or after attainment of the age of sixty (60) years who has completed at least four (4) years of membership service, or any member who became a member of the system before July 1, 2011, upon withdrawal from service regardless of age who has completed at least twenty-five (25) 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.



843           (2) Any member who became a member of the system on or  
844 after July 1, 2007, upon withdrawal from service upon or after  
845 attainment of the age of sixty (60) years who has completed at  
846 least eight (8) years of membership service, or any member who  
847 became a member of the system on or after July 1, 2011, upon  
848 withdrawal from service regardless of age who has completed at  
849 least thirty (30) years of creditable service, shall be entitled  
850 to receive a retirement allowance, which shall begin on the first  
851 of the month following the date the member's application for the  
852 allowance is received by the board, but in no event before  
853 withdrawal from service.

854           (b) (1) Any member who became a member of the system before  
855 July 1, 2007, whose withdrawal from service occurs before  
856 attaining the age of sixty (60) years who has completed four (4)  
857 or more years of membership service and has not received a refund  
858 of his accumulated contributions, shall be entitled to receive a  
859 retirement allowance, beginning upon his attaining the age of  
860 sixty (60) years, of the amount earned and accrued at the date of  
861 withdrawal from service. The retirement allowance shall begin on  
862 the first of the month following the date the member's application  
863 for the allowance is received by the board, but in no event before  
864 withdrawal from service.

865           (2) Any member who became a member of the system on or  
866 after July 1, 2007, whose withdrawal from service occurs before  
867 attaining the age of sixty (60) years who has completed eight (8)



868 or more years of membership service and has not received a refund  
869 of his accumulated contributions, shall be entitled to receive a  
870 retirement allowance, beginning upon his attaining the age of  
871 sixty (60) years, of the amount earned and accrued at the date of  
872 withdrawal from service. The retirement allowance shall begin on  
873 the first of the month following the date the member's application  
874 for the allowance is received by the board, but in no event before  
875 withdrawal from service.

876 (c) Any member in service who has qualified for retirement  
877 benefits may select any optional method of settlement of  
878 retirement benefits by notifying the Executive Director of the  
879 Board of Trustees of the Public Employees' Retirement System in  
880 writing, on a form prescribed by the board, of the option he has  
881 selected and by naming the beneficiary of the option and  
882 furnishing necessary proof of age. The option, once selected, may  
883 be changed at any time before actual retirement or death, but upon  
884 the death or retirement of the member, the optional settlement  
885 shall be placed in effect upon proper notification to the  
886 executive director.

887 (d) Any member who became a member of the system before July  
888 1, 2011, shall be entitled to an annual retirement allowance which  
889 shall consist of:

890 (1) A member's annuity, which shall be the actuarial  
891 equivalent of the accumulated contributions of the member at the



892 time of retirement computed according to the actuarial table in  
893 use by the system; and

894 (2) An employer's annuity, which, together with the  
895 member's annuity provided above, shall be equal to two percent  
896 (2%) of the average compensation for each year of service up to  
897 and including twenty-five (25) years of creditable service, and  
898 two and one-half percent (2-1/2%) of the average compensation for  
899 each year of service exceeding twenty-five (25) years of  
900 creditable service.

901 (3) Any retired member or beneficiary thereof who was  
902 eligible to receive a retirement allowance before July 1, 1991,  
903 and who is still receiving a retirement allowance on July 1, 1992,  
904 shall receive an increase in the annual retirement allowance of  
905 the retired member equal to one-eighth of one percent (1/8 of 1%)  
906 of the average compensation for each year of state service in  
907 excess of twenty-five (25) years of membership service up to and  
908 including thirty (30) years. The maximum increase shall be  
909 five-eighths of one percent (5/8 of 1%). In no case shall a  
910 member who has been retired before July 1, 1987, receive less than  
911 Ten Dollars (\$10.00) per month for each year of creditable service  
912 and proportionately for each quarter year thereof. Persons  
913 retired on or after July 1, 1987, shall receive at least Ten  
914 Dollars (\$10.00) per month for each year of service and  
915 proportionately for each quarter year thereof reduced for the  
916 option selected. However, such Ten Dollars (\$10.00) minimum per



month for each year of creditable service shall not apply to a retirement allowance computed under Section 25-11-114 based on a percentage of the member's average compensation.

(e) Any member who became a member of the system on or after July 1, 2011, shall be entitled to an annual retirement allowance which shall consist of:

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

(2) An employer's annuity, which, together with the member's annuity provided above, shall be equal to two percent (2%) of the average compensation for each year of service up to and including thirty (30) years of creditable service, and two and one-half percent (2-1/2%) of average compensation for each year of 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 service below thirty (30) years or the number of years in age that the member is below age sixty-five (65), whichever is less.

(g) No member, except members excluded by the Age Discrimination in Employment Act Amendments of 1986 (Public Law 99-592), under either Article 1 or Article 3 in state service shall be required to retire because of age.

(h) No payment on account of any benefit granted under the provisions of this section shall become effective or begin to accrue until January 1, 1953.

(i) (1) A retiree or beneficiary may, on a form prescribed by and filed with the retirement system, irrevocably waive all or a portion of any benefits from the retirement system to which the retiree or beneficiary is entitled. 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 Public Employees' Retirement System of Mississippi from any claim to the waived retirement benefits.

(2) Any waiver under this subsection shall apply only to the person executing the waiver. A beneficiary shall be entitled to benefits according to the option selected by the



967 member at the time of retirement. However, a beneficiary may, at  
968 the option of the beneficiary, execute a waiver of benefits under  
969 this subsection.

970 (3) The retirement system shall retain in the annuity  
971 reserve account amounts that are not used to pay benefits because  
972 of a waiver executed under this subsection.

973 (4) The board of trustees may provide rules and  
974 regulations for the administration of waivers under this  
975 subsection.

976 (j) A member who is terminated from membership in the system  
977 under Section 25-11-147 shall not be eligible to receive a  
978 retirement allowance under this section.

979 **SECTION 6.** Section 25-11-117, Mississippi Code of 1972, is  
980 amended as follows:

981 25-11-117. (1) A member may be paid a refund of the amount  
982 of accumulated contributions to the credit of the member in the  
983 annuity savings account, provided that the member has withdrawn  
984 from state service and has not returned to state service on the  
985 date the refund of the accumulated contributions would be paid.  
986 That refund of the contributions to the credit of the member in  
987 the annuity savings account shall be paid within ninety (90) days  
988 from receipt in the office of the retirement system of the  
989 properly completed form requesting the payment. The full amount  
990 of the accumulated contributions of any member who is terminated  
991 from membership in the system under Section 25-11-147 before



992 receiving a retirement allowance, or the amount of the member's  
993 accumulated contributions that the member has not received from a  
994 retirement allowance if the member is terminated from membership  
995 in the system under Section 25-11-147 after receiving a retirement  
996 allowance, shall be refunded to the member, without any interest,  
997 within ninety (90) days after the member has been terminated from  
998 membership in the system. In the event of death before retirement  
999 of any member whose spouse and/or children are not entitled to a  
1000 retirement allowance, the accumulated contributions to the credit  
1001 of the deceased member in the annuity savings account shall be  
1002 paid to the designated beneficiary on file in writing in the  
1003 office of the executive director of the board of trustees within  
1004 ninety (90) days from receipt of a properly completed form  
1005 requesting the payment. If there is no such designated  
1006 beneficiary on file for the deceased member in the office of the  
1007 system, upon the filing of a proper request with the board, the  
1008 contributions to the credit of the deceased member in the annuity  
1009 savings account shall be refunded under Section 25-11-117.1(1).  
1010 The payment of the refund shall discharge all obligations of the  
1011 retirement system to the member on account of any creditable  
1012 service rendered by the member before the receipt of the refund.  
1013 By the acceptance of the refund, the member shall waive and  
1014 relinquish all accrued rights in the system.

1015       (2) Under the Unemployment Compensation Amendments of 1992  
1016 (Public Law 102-318 (UCA)), a member or the spouse of a member who





1017 is an eligible beneficiary entitled to a refund under this section  
1018 may elect, on a form prescribed by the board under rules and  
1019 regulations established by the board, to have an eligible rollover  
1020 distribution of accumulated contributions payable under this  
1021 section paid directly to an eligible retirement plan, as defined  
1022 under applicable federal law, or an individual retirement account.  
1023 If the member or the spouse of a member who is an eligible  
1024 beneficiary makes that election and specifies the eligible  
1025 retirement plan or individual retirement account to which the  
1026 distribution is to be paid, the distribution will be made in the  
1027 form of a direct trustee-to-trustee transfer to the specified  
1028 eligible retirement plan. A nonspouse beneficiary may elect to  
1029 have an eligible rollover distribution paid in the form of a  
1030 direct trustee-to-trustee transfer to an individual retirement  
1031 account established to receive the distribution on behalf of the  
1032 nonspouse beneficiary. Flexible rollovers under this subsection  
1033 shall not be considered assignments under Section 25-11-129.

1034 (3) (a) If any person who has received a refund, reenters  
1035 the state service and again becomes a member of the system before  
1036 July 1, 2007, the member may repay all or part of the amounts  
1037 previously received as a refund, together with regular interest  
1038 covering the period from the date of refund to the date of  
1039 repayment; however, the amounts that are repaid by the member and  
1040 the creditable service related thereto shall not be used in any  
1041 benefit calculation or determination until the member has remained



1042 a contributor to the system for a period of at least four (4)  
1043 years after the member's reentry into state service. Repayment  
1044 for that time shall be made beginning with the most recent service  
1045 for which refund has been made. Upon the repayment of all or part  
1046 of that refund and interest, the member shall again receive credit  
1047 for the period of creditable service for which full repayment has  
1048 been made to the system.

1049 (b) If any person who has received a refund, reenters  
1050 the state service and again becomes a member of the system on or  
1051 after July 1, 2007, the member may repay all or part of the  
1052 amounts previously received as a refund, together with regular  
1053 interest covering the period from the date of refund to the date  
1054 of repayment; however, the amounts that are repaid by the member  
1055 and the creditable service related thereto shall not be used in  
1056 any benefit calculation or determination until the member has  
1057 remained a contributor to the system for a period of at least  
1058 eight (8) years after the member's reentry into state service.  
1059 Repayment for that time shall be made beginning with the most  
1060 recent service for which refund has been made. Upon the repayment  
1061 of all or part of that refund and interest, the member shall again  
1062 receive credit for the period of creditable service for which full  
1063 repayment has been made to the system.

1064 (c) A member who has been terminated from membership in  
1065 the system under Section 25-11-147 and received a refund of his or  
1066 her accumulated contributions under this section is not authorized



1067 to repay any of the amount received as a refund in order to  
1068 receive creditable service for the period of service for which the  
1069 contributions were made to the system.

1070       (4)   (a)   In order to provide a source of income to members  
1071 who have applied for disability benefits under Section 25-11-113  
1072 or 25-11-114, the board may provide, at the employee's election, a  
1073 temporary benefit to be paid from the member's accumulated  
1074 contributions, if any, without forfeiting the right to pursue  
1075 disability benefits, provided that the member has exhausted all  
1076 personal and medical leave and has terminated his or her  
1077 employment. The board may prescribe rules and regulations for  
1078 carrying out the provisions of this subsection (4).

1079       (b)   If a member who has elected to receive temporary  
1080 benefits under this subsection later applies for a refund of his  
1081 or her accumulated contributions, all amounts paid under this  
1082 subsection shall be deducted from the accumulated contributions  
1083 and the balance will be paid to the member. If a member who has  
1084 elected to receive temporary benefits under this subsection is  
1085 later approved for a disability retirement allowance, and a  
1086 service retirement allowance or survivor benefits are paid on the  
1087 account, the board shall adjust the benefits in such a manner that  
1088 no more than the actuarial equivalent of the benefits to which the  
1089 member or beneficiary was or is entitled shall be paid.

1090       (c)   The board may study, develop and propose a  
1091 disability benefit structure, including short- and long-term



1092 disability benefits, provided that it is the actuarial equivalent  
1093 of the benefits currently provided in Section 25-11-113 or  
1094 25-11-114.

1095         **SECTION 7.** Section 25-11-120, Mississippi Code of 1972, is  
1096 amended as follows:

1097         25-11-120. (1) Any individual aggrieved by an  
1098 administrative determination, including a determination of the  
1099 medical board, relating to the eligibility for or payment of  
1100 benefits, or the calculation of creditable service or other  
1101 similar matters relating to the Public Employees' Retirement  
1102 System or any other retirement system or program administered by  
1103 the board, may request a hearing before a hearing officer  
1104 designated by the board. Such hearings shall be conducted in  
1105 accordance with rules and regulations adopted by the board and  
1106 formal rules of evidence shall not apply. The hearing officer is  
1107 authorized to administer oaths, hear testimony of witnesses and  
1108 receive documentary and other evidence. In case of disability  
1109 appeals, the hearing officer shall have the authority to defer a  
1110 decision in order to request a medical evaluation or test or  
1111 additional existing medical records not previously furnished by  
1112 the claimant. After the hearing and the receipt of any additional  
1113 medical evidence requested by the hearing officer, the hearing  
1114 officer shall certify the record to the board, which shall include  
1115 the hearing officer's proposed statement of facts, conclusions of  
1116 law and recommendation. The record may include a taped recording



1117 of the proceedings of the hearing in lieu of a transcribed copy of  
1118 the proceedings. The board shall receive the record and make its  
1119 determination based solely on matters contained therein.

1120 (2) Any individual aggrieved by the determination of the  
1121 board may appeal to the Circuit Court of the First Judicial  
1122 District of Hinds County, Mississippi, in accordance with the  
1123 Uniform Circuit Court Rules governing appeals to the circuit court  
1124 in civil cases. Such appeal shall be made solely on the record  
1125 before the board and this procedure shall be the exclusive method  
1126 of appealing determinations of the board.

1127 (3) The board is authorized to appoint a committee of the  
1128 board to serve as hearing officer or to employ or contract with  
1129 qualified personnel to perform the duties of hearing officer and  
1130 court reporter as may be necessary for conducting, recording and  
1131 transcribing such hearings. The board may assess and collect fees  
1132 to offset costs related to such hearings. Those fees shall be  
1133 deposited to the credit of the Public Employees' Retirement  
1134 System.

1135 (4) Interest shall not be paid on any benefits, including,  
1136 but not limited to, benefits that are delayed as a result of an  
1137 administrative determination or an appeal from an administrative  
1138 determination.

1139 (5) Termination from membership in the Public Employees'  
1140 Retirement System, the Supplemental Legislative Retirement Plan or  
1141 the Mississippi Highway Safety Patrol Retirement System and



forfeiture of retirement benefits from either of those systems or the plan under Section 25-11-147, 25-11-321 or 25-13-37 shall not be considered an administrative determination for which a hearing may be requested or held under this section.

**SECTION 8.** 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 named, notwithstanding any other provision of law to the contrary, and exempt from levy and sale, garnishment, attachment or any other process whatsoever, and shall be unassignable except as specifically otherwise provided in this article and except as otherwise provided in subsection (2) of this section. The forfeiture of a member's retirement benefits from the system under Section 25-11-147 is not an attachment or assignment of the 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 9.** Section 25-11-305, Mississippi Code of 1972, is amended as follows:

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

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

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

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



1192 upon payment of the proper employee and employer contributions for  
1193 that period.

1194 (3) Membership in the plan shall cease by:

1195 (a) A member withdrawing his or her accumulated  
1196 contributions \* \* \*;

1197 (b) A member withdrawing from active service with a  
1198 retirement allowance \* \* \*;

1199 (c) Death of the member \* \* \*; or

1200 (d) A member being terminated from the membership in  
1201 the system under Section 25-11-321.

1202 (4) No benefits under the plan shall accrue or otherwise be  
1203 payable to any person who does not qualify for membership in the  
1204 plan under subsection (1) of this section.

1205 **SECTION 10.** Section 25-11-309, Mississippi Code of 1972, is  
1206 amended as follows:

1207 25-11-309. (1) The retirement allowance from the  
1208 Supplemental Legislative Retirement Plan shall consist of fifty  
1209 percent (50%) of an amount equal to the retirement allowance  
1210 determined by creditable service as an elected Senator or  
1211 Representative of the State Legislature or as President of the  
1212 Senate payable by the Public Employees' Retirement System in  
1213 accordance with Section 25-11-101 et seq.

1214 (2) The percentage of the retirement allowance as provided  
1215 in this section shall be transferred from the annuity savings  
1216 account of the member and the employer accumulation account in the





1217 Supplemental Legislative Retirement Plan to the retirement account  
1218 of the member in the Public Employees' Retirement System as  
1219 provided.

1220 (3) (a) Notwithstanding any provisions of this section or  
1221 this title to the contrary, the maximum annual retirement  
1222 allowance attributable to the employer contributions payable under  
1223 the Supplemental Legislative Retirement Plan to a member shall be  
1224 subject to the limitations set forth in Section 415 of the  
1225 Internal Revenue Code and any regulations issued thereunder  
1226 applicable to governmental plans as the term is defined under  
1227 Section 414(d) of the Internal Revenue Code.

1228 (b) The board is authorized to provide by rule or  
1229 regulation for the payment of benefits as provided under this  
1230 chapter to members or beneficiaries of the Supplemental  
1231 Legislative Retirement System at a time and under circumstances  
1232 not otherwise provided for in this chapter to the extent that the  
1233 payment is required to maintain the Supplemental Legislative  
1234 Retirement System as a qualified retirement plan for purposes of  
1235 federal income tax laws.

1236 (4) (a) A retiree or beneficiary may, on a form prescribed  
1237 by and filed with the Executive Director of the Public Employees'  
1238 Retirement System, irrevocably waive all or a portion of any  
1239 benefits from the plan to which the retiree or beneficiary is  
1240 entitled under this article. The waiver shall be binding on the  
1241 heirs and assigns of any retiree or beneficiary and the same must



1242 agree to forever hold harmless the plan and the Public Employees'  
1243 Retirement System from any claim to the waived retirement  
1244 benefits.

1245 (b) Any waiver under this subsection shall apply only  
1246 to the person executing the waiver. A beneficiary shall be  
1247 entitled to benefits according to the option selected by the  
1248 member at the time of retirement; however, a beneficiary may  
1249 execute a waiver of benefits under this subsection.

1250 (c) The plan shall retain all amounts that are not used  
1251 to pay benefits because of a waiver executed under this  
1252 subsection.

1253 (d) The Board of Trustees of the Public Employees'  
1254 Retirement System may provide rules and regulations for the  
1255 administration of waivers under \* \* \* this subsection.

1256 (5) A member who is terminated from membership in the plan  
1257 under Section 25-11-321 shall not be eligible to receive a  
1258 retirement allowance under this section.

1259 **SECTION 11.** Section 25-11-311, Mississippi Code of 1972, is  
1260 amended as follows:

1261 25-11-311. (1) A member may be paid a refund of the amount  
1262 of accumulated contributions to the credit of the member in the  
1263 annuity savings account, provided the member has withdrawn from  
1264 state service and further provided the member has not returned to  
1265 state service on the date the refund of the accumulated  
1266 contributions would be paid. The refund of the contributions to



1267 the credit of the member in the annuity savings account shall be  
1268 paid within ninety (90) days from receipt in the office of the  
1269 retirement system of the properly completed form requesting that  
1270 payment. The full amount of the accumulated contributions of any  
1271 member who is terminated from membership in the plan under Section  
1272 25-11-321 before receiving a retirement allowance, or the amount  
1273 of the member's accumulated contributions that the member has not  
1274 received from a retirement allowance if the member is terminated  
1275 from membership in the plan under Section 25-11-321 after  
1276 receiving a retirement allowance, shall be refunded to the member,  
1277 without any interest, within ninety (90) days after the member has  
1278 been terminated from membership in the plan. In the event of  
1279 death before retirement of any member whose spouse and/or children  
1280 are not entitled to a retirement allowance, the accumulated  
1281 contributions to the credit of the deceased member in the annuity  
1282 savings account shall be paid to the designated beneficiary on  
1283 file in writing in the office of the executive director of the  
1284 board of trustees within ninety (90) days from receipt of a  
1285 properly completed form requesting that payment. If there is no  
1286 such designated beneficiary on file for the deceased member in  
1287 the office of the system, upon the filing of a proper request with  
1288 the board, the contributions to the credit of the deceased member  
1289 in the annuity savings account shall be refunded under Section  
1290 25-11-311.1(1). The payment of the refund shall discharge all  
1291 obligations of the retirement system to the member on account of



1292 any creditable service rendered by the member before the receipt  
1293 of the refund. By the acceptance of the refund, the member shall  
1294 waive and relinquish all accrued rights in the plan.

1295 (2) Pursuant to the Unemployment Compensation Amendments of  
1296 1992 (Public Law 102-318 (USCS)), a member or the spouse of a  
1297 member who is an eligible beneficiary making application for a  
1298 refund under this section may elect, on a form prescribed by the  
1299 board under rules and regulations established by the board, to  
1300 have an eligible rollover distribution of accumulated  
1301 contributions payable under this section paid directly to an  
1302 eligible retirement plan, as defined under applicable federal law,  
1303 or an individual retirement account. If the member or the spouse  
1304 of a member who is an eligible beneficiary makes that election and  
1305 specifies the eligible retirement plan or individual retirement  
1306 account to which the distribution is to be paid, the distribution  
1307 will be made in the form of a direct trustee-to-trustee transfer  
1308 to the specified eligible retirement plan. A nonspouse  
1309 beneficiary may elect to have an eligible rollover distribution of  
1310 accumulated contributions paid in the form of a direct  
1311 trustee-to-trustee transfer to an individual retirement account  
1312 established to receive the distribution on behalf of the nonspouse  
1313 beneficiary. Flexible rollovers under this subsection shall not  
1314 be considered assignments under Section 25-11-129.

1315 (3) (a) If any person who has received a refund, is  
1316 reelected to the Legislature or as President of the Senate and



1317 again becomes a member of the plan before July 1, 2007, the member  
1318 may repay all or part of the amounts previously received as a  
1319 refund, together with regular interest covering the period from  
1320 the date of refund to the date of repayment; however, the amounts  
1321 that are repaid by the member and the creditable service related  
1322 thereto shall not be used in any benefit calculation or  
1323 determination until the member has remained a contributor to the  
1324 system for a period of at least four (4) years after the member's  
1325 reentry into state service. Repayment for that time shall be made  
1326 beginning with the most recent service for which refund has been  
1327 made. Upon the repayment of all or part of that refund and  
1328 interest, the member shall again receive credit for the period of  
1329 creditable service for which full repayment has been made to the  
1330 system.

1331           (b) If any person who has received a refund, reenters  
1332 the state service and again becomes a member of the system on or  
1333 after July 1, 2007, the member may repay all or part of the amount  
1334 previously received as a refund, together with regular interest  
1335 covering the period from the date of refund to the date of  
1336 repayment; however, the amounts that are repaid by the member and  
1337 the creditable service related thereto shall not be used in any  
1338 benefit calculation or determination until the member has remained  
1339 a contributor to the system for a period of at least eight (8)  
1340 years after the member's reentry into state service. Repayment  
1341 for that time shall be made beginning with the most recent service



for which refund has been made. Upon the repayment of all or part of that refund and interest, the member shall again receive credit for the period of creditable service for which full repayment has been made to the system.

(c) A member who has been terminated from membership in the plan under Section 25-11-321 and received a refund of his or her accumulated contributions under this section is not authorized to repay any of the amount received as a refund in order to receive creditable service for the period of service for which the contributions were made to the plan.

**SECTION 12.** Section 25-11-319, Mississippi Code of 1972, is amended as follows:

25-11-319. (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 the Supplemental Legislative Retirement Plan, and the monies in the plan created by this article, are exempt from any state or municipal tax, and exempt from levy and sale, garnishment, attachment or any other process whatsoever, and shall be unassignable except as specifically otherwise provided in this article. The forfeiture of a member's retirement benefits from the plan under Section 25-11-321 is not an attachment or assignment of the member's retirement benefits for the purposes of this section.



1367           (2) Any retired member or beneficiary receiving a retirement  
1368 allowance or benefit under this article may authorize the system  
1369 to make deductions from the retirement allowance or benefit for  
1370 the payment of employer or system sponsored group life or health  
1371 insurance. The deductions authorized under this subsection shall  
1372 be subject to rules and regulations adopted by the board.

1373           **SECTION 13.** Section 25-13-3, Mississippi Code of 1972, is  
1374 amended as follows:

1375           25-13-3. (1) As used in this chapter, unless the context  
1376 clearly indicates otherwise, the term "Highway Patrol or Highway  
1377 Safety Patrol" for the purpose of establishing membership in this  
1378 system for persons presently employed by the Highway Safety Patrol  
1379 shall mean and include all the officers of the Mississippi Highway  
1380 Safety Patrol who have completed a course of instruction in an  
1381 authorized highway patrol training school on general law  
1382 enforcement, and who have served for a period of at least five (5)  
1383 years prior to July 1, 1958, as a uniformed officer of the Highway  
1384 Safety Patrol in the enforcement of the traffic laws of the State  
1385 of Mississippi, or in the driver's license division, or who are  
1386 now engaged in such service. New members shall include all the  
1387 officers of the Mississippi Highway Safety Patrol who have  
1388 completed a course of instruction in an authorized highway patrol  
1389 training school on general law enforcement, and who serve as sworn  
1390 officers of the Highway Patrol in the enforcement of the laws of  
1391 the State of Mississippi.



1392       (2) Any former sworn officer of the Highway Safety Patrol  
1393 who returns to service with the Highway Safety Patrol in any  
1394 capacity, and who has had not less than two (2) years of prior  
1395 service as a sworn officer of the Highway Safety Patrol, and who  
1396 was disabled by wounds or accident in line of duty, may become a  
1397 member of the Highway Safety Patrol Retirement System even though  
1398 his or her present duties would not otherwise qualify him or her  
1399 for membership, and he or she may continue membership so long as  
1400 he or she remains in the employ of the Highway Safety Patrol.

1401       (3) Membership in the Highway Safety Patrol Retirement  
1402 System shall be retroactive to the date of such patrolman's return  
1403 to employment with the Highway Safety Patrol, and any funds  
1404 contributed by him or her, previous to July 1, 1958, to the Public  
1405 Employees' Retirement System shall be transferred to his or her  
1406 credit in the Highway Safety Patrol Retirement System, and the  
1407 employer's contributions made to the Public Employees' Retirement  
1408 System for the patrolman shall also be transferred to the  
1409 employee's credit in the Highway Safety Patrol Retirement System;  
1410 and the difference between the contributions for both the employer  
1411 and the employee made to the Public Employees' Retirement System,  
1412 and those which should have been made to the Highway Safety Patrol  
1413 Retirement System by both employer and employee for the patrolman  
1414 since the date of his or her return to the Highway Safety Patrol  
1415 shall be paid into the Highway Safety Patrol Retirement System.





1416       (4) In order to be eligible for service retirement benefits  
1417 under this retirement system, any member must have served at least  
1418 five (5) years as a sworn officer of the Highway Patrol engaged in  
1419 the enforcement of the laws of the State of Mississippi, or at  
1420 least five (5) years as a sworn agent of the Mississippi Bureau of  
1421 Narcotics, or a combination of at least five (5) years as a sworn  
1422 agent of the Mississippi Bureau of Narcotics and as a sworn  
1423 officer of the Highway Patrol. If the officer is transferred from  
1424 duty making him or her eligible for membership in this retirement  
1425 system to other duties for which credit is not allowed by this  
1426 system, and he or she has not been credited with a minimum of five  
1427 (5) years in this system as a sworn officer of the Highway Patrol  
1428 engaged in the enforcement of the laws of this state, then an  
1429 amount as determined by the Public Employees' Retirement System  
1430 shall be transferred from this system to his or her account in the  
1431 Public Employees' Retirement System of Mississippi to make him or  
1432 her a member of that system with full credit for his or her years  
1433 of service with the Mississippi Highway Safety Patrol, and he or  
1434 she shall become a member of the Public Employees' Retirement  
1435 System of Mississippi with prior service credits. The amount that  
1436 is determined to be necessary to be transferred shall be paid  
1437 first from the member's total contributions in the Highway Safety  
1438 Patrol System, plus interest, so that all of those funds are  
1439 transferred, and any remainder shall be paid from the employer's  
1440 accumulation account.



(5) Membership in the system shall cease after a member is terminated from the membership in the system under Section 25-13-37.

**SECTION 14.** Section 25-13-11, Mississippi Code of 1972, is amended as follows:

25-13-11. (1) Any member upon withdrawal from service, upon or after attainment of the age of fifty-five (55) years, who has completed at least five (5) years of creditable service, or any member upon withdrawal from service upon or after attainment of the age of forty-five (45) years, who has completed at least twenty (20) years of creditable service, or any member upon withdrawal from service, regardless of age, who has completed at least twenty-five (25) years of creditable service, shall be entitled to receive a retirement allowance, which shall be payable the first of the month following receipt of the member's application in the Office of the Executive Director of the Public Employees' Retirement System, but in no event before withdrawal from service.

Any member whose withdrawal from service occurs before attaining the age of fifty-five (55) years, who has completed more than five (5) years of creditable service and has not received a refund of the member's accumulated contributions, shall be entitled to receive a retirement allowance beginning upon his or her attaining the age of fifty-five (55) years of the amount earned and accrued at the date of withdrawal from service.



1466           The annual amount of the retirement allowance shall consist  
1467 of:

1468           (a) A member's annuity, which shall be the actuarial  
1469 equivalent of the accumulated contributions of the member at the  
1470 time of retirement, computed according to the actuarial table in  
1471 use by the system.

1472           (b) An employer's annuity which, together with the  
1473 member's annuity provided above, shall be equal to two and  
1474 one-half percent (2-1/2%) of the average compensation, based on  
1475 the four (4) highest consecutive years, for each year of  
1476 membership service.

1477           (c) A prior service annuity equal to two and one-half  
1478 percent (2-1/2%) of the average compensation, based on the four  
1479 (4) highest consecutive years, for each year of prior service for  
1480 which the member is allowed credit.

1481           (d) In the case of retirement of any member prior to  
1482 attaining the age of fifty-five (55) years, the retirement  
1483 allowance shall be computed in accordance with the formula  
1484 hereinabove set forth in this section, except that the employer's  
1485 annuity and prior service annuity above described shall be reduced  
1486 by an actuarially determined percentage factor for each year of  
1487 age below fifty-five (55) years, or for each year of service below  
1488 twenty-five (25) years of creditable service, whichever is lesser.

1489           (e) Upon retiring from service, a member shall be  
1490 eligible to obtain retirement benefits, as computed above, for



1491 life, except that the aggregate amount of the employer's annuity  
1492 and prior service annuity above described shall not exceed more  
1493 than one hundred percent (100%) of the average compensation  
1494 regardless of the years of service.

1495 (f) Any member in the service who has attained the age  
1496 of sixty-three (63) years shall be retired immediately. However,  
1497 any member who has attained age sixty-three (63) may ask the  
1498 Commissioner of Public Safety to allow him or her to continue in  
1499 service with the Mississippi Highway Safety Patrol beyond age  
1500 sixty-three (63). If the commissioner determines that the  
1501 member's continuance in service would be advantageous to the  
1502 Highway Safety Patrol because of his expert knowledge, experience  
1503 or qualifications, the member shall be allowed to continue in  
1504 service beyond age sixty-three (63) for a period of one (1) year.  
1505 After the initial one-year continuance, the commissioner may  
1506 authorize the member to continue in service for another period of  
1507 one (1) year until the member attains age sixty-five (65), at  
1508 which time retirement shall be mandatory.

1509 (g) Notwithstanding any provision of this chapter  
1510 pertaining to the Mississippi Highway Safety Patrol Retirement  
1511 System, no payments may be made for a retirement allowance on a  
1512 monthly basis for a period of time in excess of that allowed by  
1513 any applicable federal law.

1514 (h) In no case shall any retired member who has  
1515 completed at least fifteen (15) years of creditable service



1516 receive less than Five Hundred Dollars (\$500.00) per month; in no  
1517 case shall any retired member who has completed ten (10) or more  
1518 years of creditable service, but less than fifteen (15) years of  
1519 creditable service, receive less than Three Hundred Dollars  
1520 (\$300.00) per month; and in no case shall any retired member who  
1521 has completed less than ten (10) years of creditable service  
1522 receive less than Two Hundred Fifty Dollars (\$250.00) per month.  
1523 In no case shall a beneficiary who is receiving a retirement  
1524 allowance receive less than Two Hundred Fifty Dollars (\$250.00)  
1525 per month or Three Thousand Dollars (\$3,000.00) per year.

1526           (i) Any retired member who is receiving a retirement  
1527 allowance on July 1, 1999, shall receive an ad hoc increase in the  
1528 annual retirement allowance equal to Three Dollars and Fifty Cents  
1529 (\$3.50) per month for each full fiscal year through June 30, 1999,  
1530 that the member has actually drawn retirement payments from the  
1531 date of retirement, or the date of last retirement if there is  
1532 more than one (1) retirement date, plus an amount equal to One  
1533 Dollar (\$1.00) per month for each full year of creditable service  
1534 and proportionately for each quarter year of creditable service,  
1535 as documented by the system and on which benefits are being paid.  
1536 If there are multiple beneficiaries receiving a retirement  
1537 allowance from a deceased member's account, the ad hoc increase  
1538 shall be divided proportionately.

1539           (2) (a) A retiree or beneficiary may, on a form prescribed  
1540 by and filed with the Executive Director of the Public Employees'



1541 Retirement System, irrevocably waive all or a portion of any  
1542 benefits from the plan to which the retiree or beneficiary is  
1543 entitled. The waiver shall be binding on the heirs and assigns of  
1544 any retiree or beneficiary and the same must agree to forever hold  
1545 harmless the Highway Safety Patrol Retirement System and the  
1546 Public Employees' Retirement System from any claim to the waived  
1547 retirement benefits.

1548 (b) Any waiver under this subsection shall apply only  
1549 to the person executing the waiver. A beneficiary shall be  
1550 entitled to benefits according to the option selected by the  
1551 member at the time of retirement; however, a beneficiary may  
1552 execute a waiver of benefits under this subsection.

1553 (c) The Highway Safety Patrol Retirement System shall  
1554 retain all amounts that are not used to pay benefits because of a  
1555 waiver executed under this subsection.

1556 (d) The Board of Trustees of the Public Employees'  
1557 Retirement System may provide rules and regulations for the  
1558 administration of waivers under this subsection.

1559 (3) A member who is terminated from membership in the system  
1560 under Section 25-13-37 shall not be eligible to receive a  
1561 retirement allowance under this section.

1562 **SECTION 15.** Section 25-13-21, Mississippi Code of 1972, is  
1563 amended as follows:

1564 25-13-21. (1) \* \* \* If a highway patrolman ceases to work  
1565 for the Highway Safety Patrol for any reason other than



occupational disease contracted or for any accident sustained by the patrolman by reason of his or her service or discharge of his or her duty in the Highway Patrol, and if the highway patrolman is not eligible for retirement either for service or disability, he or she shall be refunded the amount of his total contribution under the provisions of this chapter, including any credit transferred to his or her account in this system from any other system, at his or her request; and \* \* \* if he or she dies before retirement, his or her total contribution is to be refunded to any beneficiary that he or she may name. If there is no surviving designated beneficiary, the contributions to the credit of the deceased member shall be refunded \* \* \* under Section 25-13-21.1(1). The full amount of the accumulated contributions of any member who is terminated from membership in the system under Section 25-13-37 before receiving a retirement allowance, or the amount of the member's accumulated contributions that the member has not received from a retirement allowance if the member is terminated from membership in the system under Section 25-13-37 after receiving a retirement allowance, shall be refunded to the member, without any interest, within ninety (90) days after the member has been terminated from membership in the system.

(2) Pursuant to the Unemployment Compensation Amendments of 1992 (Public Law 102-318 (UCA)), a member or the spouse of a member who is an eligible beneficiary entitled to a refund under this section may elect, on a form prescribed by the board under



1591 rules and regulations established by the board, to have an  
1592 eligible rollover distribution of accumulated contributions  
1593 payable under this section paid directly to an eligible retirement  
1594 plan, as defined under applicable federal law, or an individual  
1595 retirement account. If the member or the spouse of a member who  
1596 is an eligible beneficiary makes that election and specifies the  
1597 eligible retirement plan or individual retirement account to which  
1598 the distribution is to be paid, the distribution will be made in  
1599 the form of a direct trustee-to-trustee transfer to the specified  
1600 eligible retirement plan. A nonspouse beneficiary may elect to  
1601 have an eligible rollover distribution paid in the form of a  
1602 direct trustee-to-trustee transfer to an individual retirement  
1603 account established to receive the distribution on behalf of the  
1604 nonspouse beneficiary. Flexible rollovers under this subsection  
1605 shall not be considered assignments under Section 25-13-31.

1606       (3) (a) If any highway patrolman who receives a refund  
1607 reenters the service of the Highway Safety Patrol and again  
1608 becomes a member of the system, he or she may repay all amounts  
1609 previously received by him or her as a refund, together with  
1610 regular interest covering the period from the date of refund to  
1611 the date of repayment; however, the amounts that are repaid by the  
1612 member and the creditable service related thereto shall not be  
1613 used in any benefit calculation or determination until the member  
1614 has remained a contributor to the system for a period of at least  
1615 five (5) years after the member's reentry into state service.





Repayment for such time shall be made beginning with the most recent service for which refund has been made. Upon the repayment of all or part of the refund and interest, the highway patrolman shall again receive credit for the period of creditable service for which full repayment has been made to the system.

(b) A member who has been terminated from membership in the system under Section 25-13-37 and received a refund of his or her accumulated contributions under this section is not authorized to repay any of the amount received as a refund in order to receive creditable service for the period of service for which the contributions were made to the system.

**SECTION 16.** Section 25-13-28, Mississippi Code of 1972, is amended as follows:

25-13-28. Regular interest shall be credited annually to the mean amount of the employee reserve account for the preceding year. This credit shall be made annually from interest and other earnings on the invested assets of this system. Any additional amount required to meet the regular interest on the funds of this system shall be charged to the employer's accumulation account, and any excess of earnings over such regular interest required shall be credited to the employer's accumulation account. Regular interest shall mean the percentage rate of interest compounded annually as determined by the Board of Trustees of the Public Employees' Retirement System.



Once interest is credited, it shall be added to the sum of all amounts deducted from the compensation of a member and shall be included in determining his or her total contributions. However, interest shall not be included in determining a member's contributions when refunding the contributions of a member who is terminated from membership in the system under Section 25-13-37.

**SECTION 17.** Section 25-13-31, Mississippi Code of 1972, is amended as follows:

25-13-31. (1) The right of a person to an annuity, a retirement allowance or benefit, or to the return of contributions, or to any optional benefits or any other right accrued or accruing to any person under the provisions of the Highway Patrol Retirement Law, the system and the monies in the system created by \* \* \* that law, 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 named, notwithstanding any other provision of law to the contrary, and exempt from levy and sale, garnishment, attachment, or any other process whatsoever, and shall be unassignable except as specifically otherwise provided in this article. The forfeiture of a member's retirement benefits from the system under Section 25-13-37 is not an attachment or assignment of the member's retirement benefits for the purposes of this section.



1664           (2) Any retired member or beneficiary receiving a retirement  
1665 allowance or benefit under this article may authorize the Public  
1666 Employees' Retirement System to make deductions from the  
1667 retirement allowance or benefit for the payment of employer or  
1668 system sponsored group life or health insurance. The deductions  
1669 authorized under this subsection shall be subject to rules and  
1670 regulations adopted by the Board of Trustees of the Public  
1671 Employees' Retirement System.

1672           **SECTION 18.** This act shall take effect and be in force from  
1673 and after July 1, 2025.

