

By: Senator(s) Tollison

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2583

1 AN ACT TO AMEND SECTION 25-11-106, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT ANY CURRENT OR FORMER CONSTABLE WHO ELECTS TO MAKE
3 PAYMENTS TO COVER EMPLOYER AND EMPLOYEE CONTRIBUTIONS AND INTEREST
4 ON ALL FEES AND COUNTY INCOME FROM COVERED SERVICE BEFORE JANUARY
5 1, 2006, THAT HAVE NOT BEEN PAID TO THE PUBLIC EMPLOYEES'
6 RETIREMENT SYSTEM, MUST MAKE SUCH PAYMENTS TO THE SYSTEM BY NOT
7 LATER THAN APRIL 15, 2007, UNLESS A LATER DATE IS AGREED UPON; AND
8 FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 25-11-106, Mississippi Code of 1972, is
11 amended as follows:

12 25-11-106. (1) (a) Any constable in office as of July 1,
13 2005, whose position is covered in the Public Employees'
14 Retirement System by virtue of a plan submitted and approved under
15 Section 25-11-105(f) will remain a member of the Public Employees'
16 Retirement System.

17 (b) The county is responsible for employer
18 contributions on all direct payments to the constable from the
19 county and the constable is responsible for the employee
20 contributions on those payments. From and after January 1, 2006,
21 in cases in which the constable is responsible for both the
22 employer and employee contributions on net fee income, the county
23 shall withhold from fee income due to the constable a percentage
24 amount, as set by the board, of the gross fee income paid to the
25 constable as estimated retirement contributions and shall remit
26 that amount to the system. Not later than the date on which the
27 annual report of earnings is due to be filed with the Secretary of
28 State, the constable shall submit to the system a copy of the
29 earnings record and make complete payment of required
30 contributions on net earnings from his office, but not less than

31 the contributions due on the governmental treasuries paid by the
32 county in the prior calendar year. If the constable fails to make
33 full payment at the time required, the system shall certify the
34 delinquency to the county and the county shall withhold any and
35 all payments and fees due to the constable until such time as his
36 retirement contributions are fully reported and made.

37 (2) Any current or former constable for whom appropriate
38 employer and employee contributions and interest on all fees and
39 county income from covered service before January 1, 2006, have
40 not been made shall do one (1) of the following:

41 (a) Make the required payments or enter into an
42 irrevocable agreement by not later than December 31, 2005, to make
43 the payments for all calendar years before January 1, 2006.
44 Contributions and interest due and owing for covered services
45 before January 1, 2006, must be received by the system not later
46 than April 15, 2007, or such date as set forth in the payment
47 schedule mutually adopted by the member and the system.

48 (b) Elect, before December 31, 2005, not to pay
49 delinquent employee and employer contributions and applicable
50 interest for service as a constable before January 1, 2006. By
51 making this election, the current or former constable shall
52 irrevocably forfeit that service credit so as to be relieved of
53 the liability for additional employer and employee contributions
54 and applicable interest.

55 (3) Where a current or former constable fails to make
56 required contributions as provided in subsection (2)(a) of this
57 section, or where a current or former constable irrevocably elects
58 to forfeit service credit as provided in subsection (2)(b) of this
59 section, all employer and employee contributions previously paid
60 on that service shall be credited to the county as the reporting
61 entity to be distributed as appropriate between the county and the
62 constable or former constable. No further contributions shall be
63 due on that past service and any credit on that past service shall

64 be removed from the member's record and may not be reinstated at
65 any time in the future.

66 **SECTION 2.** This act shall take effect and be in force from
67 and after its passage.