



TO: Senate Members of the Legislative Commission on Pensions and Retirement  
FROM: Edward Burek, Deputy Director  
RE: Summary of the 2005 Senate Omnibus Retirement Bill, S.F. 427 (Betzold),  
The First Engrossment  
DATE: April 26, 2005

### Introduction

A general summary of the 2005 Omnibus Retirement Bill as processed by the Senate Committee on State and Local Government Operations through April 11, 2005, appears below and a section-by-section summary of the 2005 Omnibus Retirement Bill in the form of S.F. 427 (Betzold) the first engrossment (S0424-1) follows.

### Source Legislation for the 2005 Omnibus Retirement Bill

The 2005 Legislative Session Omnibus Retirement Bill, as compiled by the Legislative Commission on Pensions and Retirement through April 7, 2005, and as amended by the Senate Committee on State and Local Government Operations through April 11, 2005, is derived from the following retirement bills:

- S.F. 157 (Tomassoni); H.F. 94 (Rukavina): Eveleth P&F; Eveleth Police & Fire Trust Fund Ad Hoc Post-Retirement Adjustment
- S.F. 259 (Betzold); H.F. 1706 (Smith): VFRA's; Implementing the Volunteer Firefighter Relief Association Working Group Recommendations Relating to Firefighter Retirement Financing And Benefits
- S.F. 427 (Betzold); H.F. 2092 (Smith): Elective State Officers Retirement Plan; Application and Administrative Clarification
- S.F. 428 (Betzold); H.F. 2091 (Smith): Legislators Retirement Plan; Modification, Clarification and Recodification
- S.F. 429 (Betzold); H.F. 2090 (Smith): PERA; Collection Procedures for Unpaid Charter School Employer Contributions
- S.F. 430 (Betzold); H.F. 2089 (Smith): Various Plans; Public Pension Plan Administrative Expense Itemization in Financial Reports
- S.F. 433 (Betzold); H.F. 2112 (Smith): Judges Retirement Plan; Clarification and Recodification
- S.F. 434 (Betzold); H.F. 2113 (Smith): Various Plans; Actuarial Equivalence Determination
- S.F. 436 (Betzold); H.F. 2115 (Smith): Various Plans; Repositioning of Average Salary Definition
- S.F. 437 (Betzold); H.F. 2095 (Smith): First Class City Teacher Plans; Articles of Incorporation and Bylaws Periodic Update Requirement
- S.F. 438 (Betzold); H.F. 2093 (Smith): Various Plans; Retirement Plans Process and Taxation Exemptions Clarification
- S.F. 439 (Betzold); H.F. 2094 (Smith): Various Plans; Retirement Provisions Update, Clarification and Correction
- S.F. 623 (Tomassoni); H.F. 240 (Rukavina): VFRA's; Aurora, Biwabik, Hoyt Lakes and Palo Volunteer Firefighter Relief Associations Service Pension Calculation after Consolidation
- S.F. 888 (Kubly); H.F. 704 (Koenen): PERA; RenVilla Nursing Home Privatization
- S.F. 996 (Betzold); H.F. 1636 (Hornstein): MSRS; Allowable Service Credit Purchase for Strike Periods
- S.F. 1091 (Dille); H.F. 1100 (Newman): PERA; Hutchinson Area Health Care Privatization
- S.F. 1149 (Skoe); H.F. 1808 (Eken): PERA; Ada Bridges Medical Services Privatization
- S.F. 1160 (Senjem); H.F. 567 (Demmer): MSRS, PERA, and State Patrol Retirement Plan; Military Service Credit Purchase Sunset Repealed
- S.F. 1165 (Betzold); H.F. 1255 (Smith): Judges Retirement Plan; Authorized Leaves of Absence Allowable Service Credit Purchase
- S.F. 1352 (Neuville); H.F. 920 (Cox): PERA; Northfield Hospital Privatization

- S.F. 1431 (Wiger); H.F. 1603 (Slawik): Maplewood and Oakdale Volunteer Firefighter Relief Associations; Liability and Asset Transfer for Six Firefighters
- S.F. 1556 (Betzold, by request); HF 2101 (Murphy): MnSCU; Individual Retirement Account Plan Investment Option Modification
- S.F. 1682 (Pogemiller); H.F. xxx: PERA; Defining Covered Salary to Include Certain Employer Contributions to Supplemental Retirement
- S.F. 1741 (Betzold); H.F. 1934 (Wardlow): Supplemental Pension Plans; Public Funds Contribution Restriction Exemption Clarification
- S.F. 1763 (Pogemiller); H.F. 2031 (Thissen): PERA-P&F; University of Minnesota Police Officers Exclusion
- S.F. 1834 (Michel); H.F. 2080 (Smith): State Patrol Retirement Plan; Member Definition Expanded to Include Commerce Department Division of Insurance Fraud Prevention Employees
- S.F. 1927 (Betzold); H.F. 1799 (Wardlow): VFRA's; Statewide Volunteer Firefighter Retirement Plan Study
- S.F. 2038 (Michel); H.F. 2173 (Larson): Bloomington Fire; Funding Deadline Extended and Interest Rate Assumption Increased
- S.F. 2139 (Pogemiller); H.F. xxx: MSRS-Correctional; Process for Recommending Additional Membership Inclusions

General Summary of S.F. 427, the First Engrossment (S0427-1)

Article 1: Clarification/Recodification of Statewide Specialty Retirement Plans. This article recodifies and clarifies the Legislators Retirement Plan (applicable to pre-1997 legislators) and the Elective State Officers Plan (applicable to pre-1997 elected state officers) by defining terms, moving various terms to a definition section, clarifying provisions, and removing obsolete provisions. The Judges Retirement Plan is revised by defining terms, moving various terms to a definition section or sections, clarifying provisions, removing obsolete provisions, and moving Board of Judicial Standards provisions to a proposed new chapter.

Article 2: Covered Salary; Average Salary. This article clarifies covered salary/average salary for pension purposes in various plans by clarifying terms, moving terms to definition sections, and adding cross-references for various plans. The provisions apply to MSRS-General, MSRS-Correctional, the MSRS Fire Marshal Plan, the Elective State Officers Retirement Plan, the Judges Retirement Plan, PERA-General, PERA-P&F, PERA-Correctional, TRA, the first class city teacher plans, and MERF.

Article 3: Allowable Service Credit. Article 3 creates a general law provision to handle strike situations allowing individuals to purchase service credit for strike periods, including language to include the recent Metro Transit and Crosby-Ironton public school strikes; creates a leave of absence service credit provision in the Judges Retirement Plan; and extends for one year the full actuarial value service credit purchase provisions for military service in all applicable plans, until May 2007.

Article 4: Actuarial and Financial Reporting Changes. Article 4 requires itemization of pension plan administrative and investment-related expenses in public pension plan reports, and corrects references to the actuary retained by the Commission, since the Commission no longer retains an actuary.

Article 5: Membership Inclusions and Exclusions.

- University of Minnesota police who are required by the Board of Regents to be in the university faculty plan will not be covered by PERA-P&F, and the university will not share in police state aid for those officers.
- Department of Commerce Insurance Fraud Prevention Division officers will be in the State Patrol Retirement Plan, not to exceed the mandatory State Patrol Plan retirement age, and in MSRS-General for any service thereafter.
- Requires the Department of Corrections and the Department of Human Services to establish a procedure for recommending new inclusions in the MSRS-Correctional Plan.

Article 6: Retirement Contributions. Article 6 allows assessment against state aid for any unpaid retirement plan contributions by a government entity without property tax power.

Article 7: Pension Benefits Upon Privatization. Article 7 adds the Hutchinson Area Health Care, the Ada Bridges Medical Service, and the Northfield Hospital to the PERA privatization chapter, and extends the 2004 special law filing date for the RenVilla Nursing Home. The privatization provisions require local approval and demonstration of some net gain to PERA.

Article 8: First Class City Teacher Plan Associations Bylaw Provisions. Article 8 requires updated bylaws and article of incorporation to be published on July 1, 2006, and six months after any subsequent change.

Article 9: MNSCU IRAP Changes. This article allows MnSCU to offer some, rather than all, State Board of Investment Supplemental Plan investments.

Article 10: Supplemental Retirement Plans. Article 10 extends supplemental retirement plan status to local laborers pension fund, and increases the maximum employer contribution to trade union supplemental retirement plans to \$5,000.

Article 11: Volunteer Firefighter Relief Associations. Article 11 contains the following provisions:

- Clarifies the threshold asset amount for filing a financial report rather than a financial statement;
- Clarifies amortization requirements;
- Extends the revised lump sum plan ten-year amortization requirement to lump sum plan and monthly plan investment losses which previously were not required to be amortized;
- Sets maximum estimate of fire state aid to be used in the contribution requirement determination to be last year's aid plus 3.5 percent increase;
- Money market fund assets will not be included in determining whether a fund is exceeding the 75 percent market value cap on mutual fund investments;
- Expands authorized stock investments to include stocks traded on all domestic or Canadian exchanges;
- Authorizes use of exchange traded funds;
- Reduces the minimum financing per firefighter necessary to support given levels of pensions for monthly plans and grandfathers prior pension amount if average financing per firefighter has fallen;
- Expands authority for crediting interest to deferred accounts;
- Adds a military break-in-service provision to volunteer fire plans;
- Revises municipal representation requirements on volunteer fire boards; and
- Appropriates \$40,000 for volunteer fire study.

Article 12: Various Corrections and Clarifications. This article eliminates numerous obsolete provisions and cross-references in public pension plan law.

Article 13: Local Retirement Plans. Article 13 contains the following provisions, all of which require local approval:

- Revises provisions applicable to the Bloomington Fire Department Relief Association by increasing the investment return assumption from five percent to six percent and replacing a 2010 full funding date for the plan with rolling 20-year amortization;
- Allows a consolidated volunteer firefighter relief association emerging from Aurora, Biwabik, Hoyt Lakes, and Palo to pay smaller pre-consolidation service pension amount upon consolidation than allowed by general law;
- Permits the Eveleth Police and Fire Trust Fund to provide an ad hoc post-retirement increase and establishes a procedure allowing the city to provide increases in later years; and
- Authorizes the Maplewood Volunteer Firefighter Relief Association and the Oakdale Volunteer Firefighter Relief Association to transfer assets, liabilities, and service credit to provide pension portability for several firefighters.

## Section-By-Section Summary of S.F. 427, the First Engrossment (S0427-1)

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
<b>Article 1: Clarification/Recodification of Statewide Specialty Retirement Plans</b>					
1	Page 3, Lines 10-14	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, Subdivision 1	Updates the grammatical style of the definitions purpose subdivision.
2	Page 3, Lines 15-25	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, New Subdivision 1a	Adds actuarial equivalent definition.
3	Page 3, Lines 26-36	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, New Subdivision 1b	Moves “average monthly salary” definition from former Subdivision 7.
4	Page 3, Line 37; Page 4, Lines 1-6	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, New Subdivision 1c	Adds definition of “constitutional officer.”
5	Page 4, Lines 7-22	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, Subdivision 2	Eliminates obsolete date and updates style and language usage of definition of “dependent child.”
6	Page 4, Lines 23-27	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, Subdivision 6	Clarifies reference in “director” definition.
7	Page 4, Lines 28-34	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, New Subdivision 6b	Defines “former legislator.”
8	Page 4, Lines 35-36; Page 5, Lines 1-7	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, New Subdivision 6c	Defines “member of the legislature.”
9	Page 5, Lines 8-15	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, Subdivision 8	Eliminates obsolete pre-1982 provision from “normal retirement age” definition.
10	Page 5, Lines 16-20	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, New Subdivision 9	Adds definition of “retirement.”
11	Page 5, Lines 21-34	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.01, Subdivision 10	Adds definition of “salary.”
12	Page 5, Lines 35-36; Page 6, Lines 1-5	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.011	Clarifies plan administration duties.
13	Page 6, Lines 6-36; Page 7, Lines 1-36	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.02, Subdivision 1	Eliminates various obsolete date references in retirement annuity calculation provision.
14	Page 8, Lines 1-31	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.02, Subdivision 1b	Clarifies references and upgrades the style and usage of the provision.
15	Page 8, Lines 32-36; Page 9, Lines 1-4	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.02, Subdivision 3	Upgrades the language style and usage in the appropriation provision.
16	Page 9, Lines 5-36; Page 10, Lines 1-10	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.02, Subdivision 4	Eliminates obsolete dates and clarifies the language style of the deferred annuities augmentation provision.
17	Page 10, Lines 11-36	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.02, Subdivision 5	Clarifies the language style and usage of the optional annuities provision.
18	Page 11, Lines 1-10	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.03, Subdivision 1	Clarifies the language style and usage of the member contribution provision.
19	Page 11, Lines 11-34	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.03, Subdivision 2	Clarifies the status of a former legislator returning to legislative service after taking a refund.
20	Page 11, Lines 35-36; Page 12, Lines 1-22	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.04, Subdivision 1	Clarifies the language style and usage of the surviving spouse provision.
21	Page 12, Lines 23-36; Page 13, Lines 1-31	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.04, Subdivision 2	Clarifies the language style and usage of the surviving child provision.
22	Page 13, Lines 32-36; Page 14, Lines 1-2	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.04, Subdivision 3	Clarifies the language style and usage of the survivor benefit payment provision.
23	Page 14, Lines 3-15	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.04, Subdivision 4	Clarifies the language style and usage of the death refund provision.
24	Page 14, Lines 16-20	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.04, New Subdivision 5	Adds current disbursements survivor benefit appropriation provision.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
25	Page 14, Lines 21-36; Page 15, Line 1	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.05	Clarifies the language and style of the survivor benefit application provision.
26	Page 15, Lines 2-18	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.07	Clarifies that the second chance Social Security referendum election in 2002 was irrevocable.
27	Page 15, Lines 19-32	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.10, Subdivision 1	Clarifies the language usage and style of the special legislative service credit provision.
28	Page 15, Lines 33-36; Page 16, Lines 1-36; Page 17, Lines 1-13	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.12	Clarifies the language style and usage of the service in more than one retirement plan provision.
29	Page 17, Lines 14-25	Legislators Plan	SF 428 (Betzold); HF 2091 (Smith)	3A.13	Divides the legal process exemption provision into paragraphs.
30	Page 17, Lines 26-36; Page 18, Line 1	Elective State Officers Plan	SF 427 (Betzold); HF 2092 (Smith)	New 352C.001	Applicability of the Elective State Officers Retirement Plan is specified.
31	Page 18, Lines 2-11	Elective State Officers Plan	SF 427 (Betzold); HF 2092 (Smith)	352C.091, Subdivision 1	Plan administration is clarified.
32	Page 18, Lines 12-18	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 1	Updates the language and style of the definition introduction section.
33	Page 18, Lines 19-31	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 2a	Adds a definition of actuarial equivalency, relating to optional annuity forms.
34	Page 18, Lines 32-36; Page 19, Lines 1-7	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 4	Clarifies that "allowable service" means compensated service as a judge and that service as a retired judge is excluded.
35	Page 19, Lines 8-12	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 6	Clarifies the language and style of the definition of "annuity."
36	Page 19, Lines 13-18	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 7	Clarifies the definition of "annuitant" as meaning a former judge who receives a retirement annuity.
37	Page 19, Lines 19-23	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 7a	Adds a definition of "approved actuary."
38	Page 19, Lines 24-27	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 7b	Moves the definition of "court" to its appropriate alphabetic placement.
39	Page 19, Lines 28-36; Page 20, Lines 1-2	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 7c	Moves the definition of "dependent surviving child" to its appropriate alphabetic placement.
40	Page 20, Lines 3-8	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 13	Clarifies that the definition of "disability" means a medically determinable impairment of function.
41	Page 21, Lines 9-15	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 14	Augments the definition of "disability retirement date" by including a reference to a certification of the disability by the governor to the relevant individuals.
42	Page 21, Lines 16-21	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 15	Clarifies the language of the definition of "disability retirement annuity."
43	Page 21, Lines 22-26	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 15a	Moves the definition of "early retirement date" to a more appropriate place.
44	Page 21, Lines 27-32	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 15b	Moves the definition of "early retirement annuity" to a more appropriate place.
45	Page 21, Lines 33-36; Page 22, Lines 1-10	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 21	Clarifies the definition of "final average compensation" as it relates the computation of the average with less than ten years of service.
46	Page 22, Lines 11-14	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 21a	Moves the definition of "judge" to a more appropriate position.
47	Page 22, Lines 15-19	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 21b	Moves the definition of "judges retirement fund" to a more appropriate place.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
48	Page 22, Lines 20-24	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 21c	Moves the definition of “mandatory retirement date” to a more appropriate place.
49	Page 22, Lines 25-31	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 21d	Moves the definition of “normal retirement annuity” to its appropriate alphabetic placement.
50	Page 22, Lines 32-36	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 21e	Moves the definition of “normal retirement date” to a more appropriate place.
51	Page 23, Lines 1-9	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, Subdivision 22	Clarifies the language usage in the definition of “service credit limit.”
52	Page 23, Lines 10-13	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 23	Transfers the definition “survivor annuity” to its appropriate alphabetical placement.
53	Page 23, Lines 14-18	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.121, New Subdivision 24	Transfers the definition of “surviving spouse” to a more appropriate place.
54	Page 23, Lines 19-36	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.122	Updates the language and style of the judges retirement plan administration provision and divides the provision into subdivisions.
55	Page 23, Lines 1-15	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.123, Subdivision 1	Clarifies the language and style of the provision and replicates the fund creation language of other public pension funds.
56	Page 23, Lines 16-30	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.123, Subdivision 1a	Clarifies the language and style of the member contribution provision and adds a payroll deduction requirement.
57	Page 23, Lines 31-36; Page 24, Lines 1-8	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.123, Subdivision 1b	Clarifies the language and style of the employer contribution provision.
58	Page 24, Lines 9-19	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.123, Subdivision 1c	Extends the pre-1993 backup additional employer contribution provision to any future funding deficiency.
59	Page 24, Lines 20-35	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.123, Subdivision 2	Clarifies the language and style of the fund treasurer provision.
60	Page 24, Line 36; Page 25, Lines 1-15	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.123, Subdivision 3	Divides the investment provision into paragraphs and clarifies references to MSRS.
61	Page 25, Lines 16-36; Page 26, Lines 1-3	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 1	Clarifies the language and style of the retirement annuity provision and divides it into paragraphs.
62	Page 26, Lines 4-28	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 2	Clarifies the language and style of the vesting and term extension provision.
63	Page 26, Lines 29-35	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 3	Clarifies the language and style of the early reduced retirement provision.
64	Page 26, Line 36; Page 27, Lines 1-25	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 4	Clarifies the disability provision by providing the disability benefit at the conclusion of the one year of salary continuation or upon mandatory retirement, whichever is earlier.
65	Page 27, Lines 26-36; Page 28, Lines 1-6	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 5	Clarifies the deferred retirement annuity provision by indicating that entitlement for a deferred annuity continues after the normal retirement date.
66	Page 28, Lines 7-24	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 8	Separates the normal retirement benefit savings clause into specific paragraphs.
67	Page 28, Lines 25-36; Page 29, Lines 1-12	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 9	Clarifies the language and style of the survivor benefit provision, divides the provision into paragraphs, and eliminates an obsolete pre-1974 provision.
68	Page 29, Lines 13-32	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 10	Clarifies statute cross-references and divides the prior survivor benefit provision into paragraphs.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
69	Page 29, Lines 33-36; Page 30, Lines 1-21	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 11	Clarifies the language and style of the optional survivors benefit provision.
70	Page 30, Lines 22-36; Page 31, Lines 1-4	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 12	Extends the eligibility for a member contribution refund, plus interest, to judges who are entitled to an annuity.
71	Page 31, Lines 5-13	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.124, Subdivision 13	Clarifies the death refund provision by requiring the filing of a benefit application.
72	Page 31, Lines 14-19	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.125, Subdivision 1	Clarifies the language and style of the judges' mandatory retirement age provision.
73	Page 31, Lines 20-36; Page 32, Lines 1-19	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.126	Clarifies the language and style of the mandatory judicial retirement age provision.
74	Page 32, Lines 20-36; Page 33, Lines 1-4	Uniform Judges Plan	SF 433 (Betzold); HF 2112 (Smith)	490.133	Clarifies the style and language of the Court of Appeals transition provision.
75	Page 33, Lines 5-30	Board of Judicial Standards	SF 433 (Betzold); HF 2112 (Smith)	New 490A.01	Moves the Board of Judicial Standards establishment provision to new Minnesota Statutes, Chapter 490A.
76	Page 33, Lines 31-36; Page 34, Lines 1-36; Page 35, Lines 1-6	Board of Judicial Standards	SF 433 (Betzold); HF 2112 (Smith)	New 490A.02	Moves the Board of Judicial Standards powers provision to Minnesota Statutes, Chapter 490A.
77	Page 35, Lines 7-36; Page 36, Lines 1-10	--	--	Repealer	Repeals various Legislators Retirement Plan obsolete provisions. Repeals most Elective State Officers Retirement Plan provisions as obsolete. Repeals various provisions of the old judges' retirement plans and the uniform retirement and survivors annuities for judges plan as obsolete or for recodification. Repeals the Board of Judicial Standards provisions for reenactment in new Minnesota Statutes, Chapter 490A.
78	Page 36, Lines 11-12	--	--	Effective Date	The article is effective on July 1, 2005.

**Article 2: Covered Salary; Average Salary**

1	Page 36, Lines 15-36	MSRS-General; MSRS-Correctional	SF 436 (Betzold); HF 2115 (Smith)	352.01, New Subdivision 14a	Moves the "average salary" definition from Minnesota Statutes, Sections 352.115, Subdivision 2, and 352.93, Subdivision 1, to the definitions section.
2	Page 37, Lines 1-21	MSRS-General	SF 436 (Betzold); HF 2115 (Smith)	352.115, Subdivision 2	Eliminates the transferred definition of "average salary."
3	Page 37, Lines 22-36; Page 38, Lines 1-14	MSRS-General	SF 436 (Betzold); HF 2115 (Smith)	352.115, Subdivision 3	Revises cross-references to the transferred "average salary" definition.
4	Page 38, Lines 15-26	MSRS-Fire Marshal Plan	SF 436 (Betzold); HF 2115 (Smith)	352.87, Subdivision 3	Revises cross-references to the transferred "average salary" definition.
5	Page 38, Lines 27-36; Page 39, Lines 1-8	MSRS-Correctional	SF 436 (Betzold); HF 2115 (Smith)	352.93, Subdivision 1	Eliminates the transferred definition of "average salary" and clarifies the language relating to combinations of MSRS-General and MSRS-Correctional service.
6	Page 39, Lines 9-15	Elective State Officers Plan	SF 436 (Betzold); HF 2115 (Smith)	352C.021, New Subdivision 1a	Moves the "average salary" definition from Minnesota Statutes, Section 352C.031, Subdivision 3, to the definition section.
7	Page 39, Lines 16-36; Page 40, Lines 1-36; Page 41, Lines 1-11	PERA-General	SF 1682 (Pogemiller)	353.01, Subdivision 10	Adds supplemental retirement plan employer-paid contributions to trade union pension plans as covered salary if the contribution is a mandatory withholding.
8	Page 41, Lines 12-27	PERA-General; PERA-P&F	SF 436 (Betzold); HF 2115 (Smith)	353.01, New Subdivision 17a	Moves the "average salary" definition from Minnesota Statutes, Section 353.29, Subdivision 2.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
9	Page 41, Lines 28-36; Page 42, Lines 1-26	PERA-General	SF 436 (Betzold); HF 2115 (Smith)	353.29, Subdivision 3	Revises cross-references to the transferred "average salary" definition.
10	Page 42, Lines 27-36; Page 43, Lines 1-5	PERA-General	SF 436 (Betzold); HF 2115 (Smith)	353.33, Subdivision 3	Revises cross-references to the transferred "average salary" definition.
11	Page 43, Lines 6-15	PERA-P&F	SF 436 (Betzold); HF 2115 (Smith)	353.651, Subdivision 3	Revises cross-references to the transferred "average salary" definition.
12	Page 43, Lines 16-36; Page 44, Lines 1-2	PERA-P&F	SF 436 (Betzold); HF 2115 (Smith)	353.656, Subdivision 1	Revises cross-references to the transferred "average salary" definition.
13	Page 44, Lines 3-13	TRA	SF 436 (Betzold); HF 2115 (Smith)	354.05, New Subdivision 13a	Moves the "average salary" definition from Minnesota Statutes, Section 354.44, Subdivision 6.
14	Page 44, Lines 14-36; Page 45, Lines 1-36; Page 46, Lines 1-34	TRA	SF 436 (Betzold); HF 2115 (Smith)	354.44, Subdivision 6	Revises cross-references to the transferred "average salary" definition.
15	Page 46, Lines 35-36; Page 47, Lines 1-9	First Class City Teacher Plans	SF 436 (Betzold); HF 2115 (Smith)	354A.011, New Subdivision 7a	Moves the "average salary" definition from Minnesota Statutes, Section 354A.31, Subdivision 4
16	Page 47, Lines 10-36; Page 48, Lines 1-12	MTRFA and SPTRFA Coordinated Programs	SF 436 (Betzold); HF 2115 (Smith)	354A.31, Subdivision 4	Revises cross-references to the transferred "average salary" definition.
17	Page 48, Lines 13-36; Page 49, Lines 1-12	DTRFA New Law Coordinated Program	SF 436 (Betzold); HF 2115 (Smith)	354A.31, Subdivision 4a	Revises cross-references to the transferred "average salary" definition.
18	Page 49, Lines 13-25	MERF	SF 436 (Betzold); HF 2115 (Smith)	422A.01, New Subdivision 4a	Moves the "average salary" definition from Minnesota Statutes, Section 422A.15, Subdivision 1.
19	Page 49, Lines 26-36; Page 50, Lines 1-23	MERF	SF 436 (Betzold); HF 2115 (Smith)	422A.15, Subdivision 1	Revises cross-references to the transferred "average salary" definition.
20	Page 50, Lines 24-36; Page 51, Lines 1-27	MERF	SF 436 (Betzold); HF 2115 (Smith)	422A.16, Subdivision 9	Revises cross-references to the transferred "average salary" definition.
21	Page 51, Lines 28-36; Page 52, Lines 1-5	Uniform Judges Retirement Plan	SF 436 (Betzold); HF 2115 (Smith)	490.121, Subdivision 21	Revises the language, style, and structure of the provision.
22	Page 52, Lines 6-8	--	--	Repealer	Repeals the Elected State Officers Retirement Plan, PERA-General, and PERA-P&F "average salary" definitions.
23	Page 52, Lines 9-10	--	--	Effective Date	Effective on July 1, 2005.

**Article 3: Allowable Service Credit**

1	Page 52, Lines 13-36; Page 53, Lines 1-6	Various Plans	SF 996 (Betzold); HF 1636 (Hornstein)	New Section 356.195	Permits the acquisition of service credit for strike periods, with the payment of equivalent contribution amounts plus interest if paid in one year or the full actuarial value payment amount during second to fifth year. The employing unit is permitted to pay employer equivalent contributions.
2	Page 53, Lines 7-28	Judges Retirement Plan	SF 1165 (Betzold); HF 1255 (Smith)	490.121, Subdivision 4	Permits the acquisition of service credit for authorized leaves of absence with the payment of the equivalent member and employer contributions, plus interest, payable within one year.
3	Page 53, Lines 29-36; Page 54, Line 1	TRA; First Class City Teacher Plans	SF 1160 (Senjem); HF 567 (Demmer)	Uncoded	Extends termination of full actuarial value service credit purchase provisions for military service from May 16, 2006, to May 16, 2007.
4	Page 54, Lines 2-9	MSRS-General, State Patrol Retirement Plan, and PERA Plans	SF 1160 (Senjem); HF 567 (Demmer)	Uncoded	Extends termination of full actuarial value service credit purchase provisions for military service from May 16, 2006, to May 16, 2007.
5	Page 55, Lines 10-18	MSRS-General	SF 996 (Betzold); HF 1636 (Hornstein)	Uncoded	Allows strike period service credit acquisition for the Metro Transit strike, with May 2006 deadline.



<u>Sec.</u>	<u>Page, Lines</u>	<u>Retirement Plan</u>	<u>Source Bill(s)</u>	<u>Stat. Provision</u>	<u>Summary</u>
6	Page 55, Lines 19-26	TRA	Senate Government Operations Committee Amendment	Uncoded	Allows strike period service credit acquisitions for Crosby-Ironton public school strike, with May 2006 deadline.
7	Page 55, Lines 27-35	--	--	Effective Date	Effective upon final enactment, with the judges leave of absence provision retroactive to January 1, 2005.
<b><u>Article 4: Actuarial and Financial Reporting Changes</u></b>					
1	Page 55, Lines 3-15	MSRS-General	SF 434 (Betzold); HF 2113 (Smith)	352.01, Subdivision 12	Clarifies the consulting actuary reference.
2	Page 55, Lines 16-28	PERA-General	SF 434 (Betzold); HF 2113 (Smith)	353.01, Subdivision 14	Clarifies the consulting actuary reference.
3	Page 55, Lines 29-36; Page 56, Lines 1-5	TRA	SF 434 (Betzold); HF 2113 (Smith)	354.05, Subdivision 7	Clarifies the consulting actuary reference.
4	Page 56, Lines 6-19	First Class City Teacher Plans	SF 434 (Betzold); HF 2113 (Smith)	354A.011, Subdivision 3a	Clarifies the consulting actuary reference.
5	Page 56, Lines 20-36; Page 57, Lines 1-36; Page 58, Lines 1-36; Page 59, Lines 1-21	Various Plans	SF 430 (Betzold); HF 2089 (Smith)	356.20, Subdivision 4	Requires itemization of pension plan administrative and investment expenses.
6	Page 59, Lines 22-34	MERF	SF 434 (Betzold); HF 2113 (Smith)	422A.01, Subdivision 6	Clarifies the consulting actuary reference.
7	Page 59, Lines 35-36; Page 60, Lines 1-11	Judges Retirement Plan	SF 434 (Betzold); HF 2113 (Smith)	490.121, Subdivision 20	Clarifies the consulting actuary reference.
8	Page 60, Lines 12-16	--	--	Effective Date	Effective on July 1, 2005, or earlier.
<b><u>Article 5: Membership Inclusions and Exclusions</u></b>					
1	Page 60, Lines 20-27	Police State Aid	Commission Amendment to SF 1763 (Pogemiller); HF 2031 (Thissen)	69.011, New Subdivision 2C	Clarifies that police state aid certification by the University of Minnesota may not include police officers required to be covered by the University Faculty Retirement Plan.
2	Page 60, Lines 28-36; Page 61, Lines 1-36; Page 62, Lines 1-21	MSRS-General	Amendment to SF 1834 (Michel); HF 2080 (Smith)	352.01, Subdivision 2a	Provides future retirement coverage for Department of Commerce Insurance Fraud Prevention Division officers who attain the mandatory retirement age applicable to the State Patrol Retirement Plan.
3	Page 62, Lines 22-36; Page 63, Lines 1-29	MSRS-Correctional	SF 2139 (Pogemiller) HF xxx (_____)	352.91, New Subdivision 4a	Mandates that the Department of Corrections and the Department of Human Services establish a procedure for recommending inclusions and exclusions to the retirement plan.
4	Page 63, Lines 30-36; Page 64, Lines 1-34	State Patrol Plan	SF 1834 (Michel); HF 2080 (Smith)	352B.01, Subdivision 2	Includes Department of Commerce Insurance Fraud Prevention Division officers under the applicable mandatory retirement age in the State Patrol Retirement Plan.
5	Page 64, Lines 35-36; Page 65, Lines 1-32	PERA-P&F	Commission Amendment to SF 1763 (Pogemiller); HF 2031 (Thissen)	353.01, Subdivision 6	Adds the University of Minnesota to the definition of "governmental subdivision" with respect to University police officers.
6	Page 65, Lines 33-36; Page 66, Lines 1-12	PERA-P&F	SF 1763 (Pogemiller); HF 2031 (Thissen)	353.64, New Subdivision 6a	Includes most University police officers in PERA-P&F coverage; excludes from PERA-P&F coverage University police officers required to be members of the University Faculty Retirement Plan.
7	Page 66, Lines 13-16	--	--	Effective Date	Generally effective on July 1, 2005.
<b><u>Article 6: Retirement Contributions</u></b>					
1	Page 66, Lines 19-28	PERA-General	SF 429 (Betzold); HF 2090 (Smith)	353.28, Subdivision 5	Clarifies the language style and usage of interest charges on amounts due.

<u>Sec.</u>	<u>Page, Lines</u>	<u>Retirement Plan</u>	<u>Source Bill(s)</u>	<u>Stat. Provision</u>	<u>Summary</u>
2	Page 66, Lines 29-36; Page 67, Lines 1-21	PERA-General	SF 429 (Betzold); HF 2090 (Smith)	353.28, Subdivision 6	Allows assessment against state aid for unpaid contributions for governmental entity without property tax power.
3	Page 67, Lines 22-23	--	--	Effective Date	Effective July 1, 2005.
<b><u>Article 7: Pension Benefits Upon Privatization</u></b>					
1	Page 67, Lines 22-36; Page 68, Lines 1-3	PERA Privatization Chapter	SF 1091 (Dille); HF 1100 (Newman) SF 1149 (Skoe); HF 1808 (Eken) SF 1352 (Neuville); HF 920 (Cox)	353F.02, Subdivision 4	Adds the Hutchinson Area Health Care facility, the Ada Bridges Medical Services facility, and the Northfield Hospital to the privatization law.
2	Page 68, Lines 4-36; Page 69, Lines 1-27	RenVilla Nursing Home Privatization	SF 888 (Kubly); HF 704 (Koenen)	Laws 2004, Chapter 267, Article 12, Section 4	Extends authority to approve the addition of the RenVilla Nursing Home to the privatization chapter to January 1, 2006.
3	Page 69, Lines 28-36; Page 70, Lines 1-36; Page 71, Lines 1-8	--	--	Effective Date	Generally local approval.
<b><u>Article 8: First Class City Teacher Retirement Fund Associations</u></b>					
1	Page 71, Lines 12-36; Page 72, Lines 1-9	First Class City Teacher Plans	SF 437 (Betzold); HF 2095 (Smith)	354A.021, New Subdivision 9	Requires updated bylaws and articles of incorporation publication on July 1, 2006, and six months after each change.
2	Page 72, Lines 10-11	--	--	Effective Date	July 1, 2005, effective date.
<b><u>Article 9: MnSCU IRAP Changes</u></b>					
1	Page 72, Lines 15-36; Page 73, Lines 1-12	MnSCU IRAP	SF 1556 (Betzold); HF 2101 (Murphy)	354B.25, Subdivision 2	Revised the Minnesota State Colleges and Universities System (MnSCU) Individual Retirement Account Plan investment provision to allow MnSCU to not offer all State Board of Investment Supplemental Fund investment products.
2	Page 73, Lines 13-14	--	--	Effective Date	Immediate effective date.
<b><u>Article 10: Supplemental Retirement Plans</u></b>					
1	Page 73, Lines 17-36; Page 74, Lines 1-36; Page 75, Lines 1-20	Limit on Supplemental Plans	SF 1682 (Pogemiller)	356.24, Subdivision 1	Extends supplemental retirement plan status to local laborers pension fund, and increases the maximum employer contribution to trade union supplemental retirement plans to \$5,000 annually.
2	Page 75, Lines 21-22	--	--	Effective Date	Immediate effective date.
<b><u>Article 11: Volunteer Firefighter Relief Association Changes</u></b>					
1	Page 75, Lines 26-36; Page 76, Lines 1-30	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.051, Subdivision 1	Resets the trigger for the requirement for a volunteer firefighter relief association to file a financial report rather than a financial statement, requiring a financial report in the calendar year after a relief association has liabilities or assets in excess of \$200,000 and in every subsequent calendar year.
2	Page 76, Lines 31-36; Page 77, Lines 1-36; Page 78, Lines 1-4	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.051, Subdivision 1a	Makes a conforming change as a result of Section 1, making the financial statement requirement applicable to volunteer firefighter relief associations which are not required to file a financial report.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
3	Page 78, Lines 5-36; Page 79, Lines 1-36; Page 80, Lines 1-36; Page 81, Lines 1-23	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.771	Augments the generic specification of the responsibility for the Office of the State Auditor to determine compliance by volunteer firefighter relief associations for qualification for fire state aid receipt with a specific enumeration of the reporting, funding, and investment requirements on which a compliance determination will be based, including filing a financial report or statement, meeting treasurer bonding requirements, filing an actuarial valuation that meets minimum contents requirements, failure to obtain a sufficient municipal contribution, failure to obtain municipal ratification of a benefit improvement, investing in an unauthorized investment security, making an unauthorized special fund administrative expense, failure to provide investment portfolio and performance reporting, failure to obtain broker acknowledgements of investment restrictions, permitting or failing to correct a prohibited transaction, or paying a service pension in excess of the applicable service pension maximum.
4	Page 81, Lines 24-36; Page 82, Lines 1-36; Page 83, Lines 1-36; Page 84, Lines 1-20	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.772, Subdivision 3	Eliminates an obsolete 1971-related amortization references and clarifies the amortization requirement to match the procedure represented for several years in the applicable State Auditor's forms, with the original benefit increase-related unfunded liabilities required to be retired by one-tenth of the amount annually. Extends the revised lump sum volunteer firefighter relief association ten-year amortization requirement to lump sum volunteer firefighter relief association investment losses which previously were not required to be amortized. Caps the amortization amount at the remaining total unfunded liability amount, so the late in the period amortization contribution requirement does not exceed the actual principal unfunded amount remaining after having been reduced by other investment or contribution gains. Limits the deduction of expected fire state aid in determining the minimum municipal contribution to a reasonable estimate and a maximum on the reasonably expected fire state aid is set at the prior year's fire state aid increased by 3.5 percent.
5	Page 84, Lines 21-36; Page 85, Lines 1-25	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.772, Subdivision 4	Requires the annual financial reporting or financial statement of a volunteer firefighter relief association to include disclosure of the most recent relief association financial requirements and minimum municipal obligation. Authorizes the State Auditor to obtain copies of the relief association financial requirements and minimum municipal obligation certification documents under Minnesota Statutes, Sections 69.771 through 69.775, from the relief association and the applicable municipality if insufficient funding of the relief association is disclosed in the relief association annual financial reporting.
6	Page 85, Lines 26-36; Page 86, Lines 1-36; Page 87, Lines 1-36; Page 88, Lines 1-36; Page 89, Lines 1-2	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.773, Subdivision 4	Adds a ten-year amortization requirement for monthly benefit volunteer firefighter relief association experience (mortality, retirement age, or investment) losses, which previously were not required to be amortized.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
7	Page 89, Lines 3-36; Page 90, Lines 1-26	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.773, Subdivision 5	Limits the deduction of expected fire state aid in determining the minimum municipal contribution to a reasonable estimate and a maximum on the reasonably expected fire state aid is set at the prior year's fire state aid increased by 3.5 percent. Requires the annual financial reporting or financial statement of a volunteer firefighter relief association to include disclosure of the most recent relief association financial requirements and minimum municipal obligation. Authorizes the State Auditor to obtain copies of the relief association financial requirements and minimum municipal obligation certification documents under Minnesota Statutes, Sections 69.771 through 69.775, from the relief association and the applicable municipality if insufficient funding of the relief association is disclosed in the relief association annual financial reporting.
8	Page 90, Lines 27-36; Page 91, Lines 1-22	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	69.775	Excludes the amount of any investment of money market mutual funds from the calculation of the 75 percent market value maximum on investments in mutual funds by volunteer firefighter relief associations.
9	Page 91, Lines 23-36; Page 92, Lines 1-36; Page 93, Lines 1-36; Page 94, Lines 1-36; Page 95, Lines 1-36; Page 96, Lines 1-9	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	356A.06, Subdivision 7	Expands the authorized corporate stock investments from stocks listed on the New York Stock Exchange or the American Stock Exchange to stocks listed on any exchange regulated by the United States federal government or the Canadian national government and adds as a specific authorized investment security exchange traded funds.
10	Page 96, Lines 10-36; Page 97, Lines 1-36; Page 98, Lines 1-36; Page 99, Lines 1-36; Page 100, Lines 1-36; Page 101, Lines 1-36; Page 102, Lines 1-31	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	424A.02, Subdivision 3	Reduces the minimum three-year average amount of available financing per firefighter for monthly benefit service pensions from \$84 per firefighter to \$81 per firefighter for each \$1 of monthly benefit service pension per year of service and grandparents in the prior year's service pension maximum in the event that average financing per firefighter has fallen.
11	Page 102, Lines 32-36; Page 103, Lines 1-36	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	424A.02, Subdivision 4	Clarifies that the provision applies to active members solely and clarifies the investment return crediting period.
12	Page 104, Lines 1-36; Page 105, Lines 1-36; Page 106, Lines 1-9	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	424A.02, Subdivision 7	Eliminates the current five percent interest option and adds an option for interest at a rate up to five percent per annum, set by the board of trustees of the relief association and if approved by the applicable municipality, and payable from the first of the month next following the separation from active service until the last day of the month preceding the application for the deferred service pension upon a former active member attaining the normal retirement age. Permits defined contribution volunteer firefighter relief associations to credit proportional amounts of investment gains or losses along with active members as of the most recent post date for determining and crediting investment return investment and largely restricts the current deferred service pension interest provision to lump sum defined benefit volunteer firefighter relief associations.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
13	Page 106, Lines 10-36; Page 107, Lines 1-2	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	New 424A.021	Allows a volunteer firefighter returning from a break in service to render military service up to five years of service credit if the relief association is a defined benefit plan or up to five years of contributions if the relief association is a defined contribution plan, providing that the individual provides notice to the fire department of the break in service to provide uniformed service, and promptly returns to firefighter service covered by the same relief association (or its successor) upon return from uniformed service, and the discharge from military service is not less than honorable.
14	Page 107, Lines 3-36; Page 108, Lines 1-36; Page 109, Lines 1-15	VFRAs	SF 259 (Betzold); HF 1706 (Smith)	424A.04, Subdivision 1	Makes the municipal representation on the board more flexible by replacing ex-officio members with one elected and one elected or appointed municipal officer appointed by the municipal council, to reduce the municipal representation on relief association boards of trustees associated with an independent nonprofit firefighting corporation from three board members to two board members, and to clarify the municipal representation for joint powers entities and townships.
15	Page 109, Lines 16-36; Page 110, Lines 1-7	VFRA Consolidations	Commission Amendment to SF 623 (Tomassoni); HF 240 (Rukavina)	424B.10, Subdivision 1	Provides an alternative option for crediting prior service credit upon a volunteer firefighter relief association consolidation.
16	Page 110, Lines 8-12	VFRAs	SF 1927 (Betzold); HF 1799 (Wardlow)	Uncoded	Appropriates \$40,000 for volunteer firefighter statewide retirement plan study.
17	Page 110, Lines 13-17	--	--	Effective Date	Generally effective on July 1, 2005.
<b><u>Article 12: Various Corrections and Clarifications</u></b>					
1	Page 110, Lines 21-32	Legislators Plan	SF 438 (Betzold); HF 2093 (Smith)	Section 3A.13	Changes cross-reference from MSRS-General Plan provision to new general provision.
2	Page 110, Lines 33-36; Page 111, Lines 1-27	Police State Aid	SF 439 (Betzold); HF 2094 (Smith)	Section 69.011, Subdivision 2b	Eliminates dated provisions from the provision relating to the certification of peace officers employed by the Department of Public Safety or the Department of Natural Resources.
3	Page 111, Lines 28-36; Page 112, Lines 1-36; Page 113, Lines 1-3	Police State Aid	SF 439 (Betzold); HF 2094 (Smith)	Section 69.021, Subdivision 5	Eliminates dated general fund transfer amounts from the general police state aid calculation provision.
4	Page 113, Lines 4-30	Police State Aid	SF 439 (Betzold); HF 2094 (Smith)	Section 69.021, Subdivision 11	Eliminates an obsolete date reference from the provision requiring the transfer of the excess police state aid holding account amount to the additional amortization aid program.
5	Page 113, Lines 31-36; Page 114, Lines 1-13	Fire State Aid	SF 439 (Betzold); HF 2094 (Smith)	Section 69.33	Eliminates references to first class city fire relief associations from insurance company fire state aid reporting form to recognize the consolidations of two first class city fire relief associations.
6	Page 114, Lines 14-36; Page 115, Lines 1-36; Page 116, Lines 1-36; Page 117, Lines 1-13	Monthly Benefit Volunteer Fire Relief Association Financing Guidelines Act	SF 439 (Betzold); HF 2094 (Smith)	Section 69.773, Subdivision 4	Eliminates obsolete amortization target dates from the monthly benefit volunteer firefighter relief association financial requirement determination and revises the language and style of the provision.
7	Page 117, Lines 14-22	MSRS-General and MSRS- Correctional	SF 439 (Betzold); HF 2094 (Smith)	Section 352.01, Subdivision 4	Replaces obsolete special law reference with the correct statutory reference in the definition of "accumulated contributions."
8	Page 117, Lines 23-36; Page 118, Line 1	MSRS-General and MSRS- Correctional	SF 439 (Betzold); HF 2094 (Smith)	Section 352.01, Subdivision 5	Adds to the "retirement fund" definition specific references to the MSRS-General fund and to the MSRS-Correctional fund.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
9	Page 118, Lines 2-18	MSRS-General, MSRS-Correctional, Legislators Plan, Constitutional Officers Plan, and Judges Retirement Plan	SF 439 (Betzold); HF 2094 (Smith)	Section 352.01, Subdivision 21	Eliminates an obsolete date reference from the definition of the phrase “accrued annuities.”
10	Page 118, Lines 19-27	MSRS-General and MSRS-Correctional	SF 439 (Betzold); HF 2094 (Smith)	Section 352.01, Subdivision 23	Clarifies the language usage and style of the definition of “coverage.”
11	Page 118, Lines 28-36; Page 119, Lines 1-4	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.021, Subdivision 1	Clarifies the retirement plan name in the plan establishment provision.
12	Page 119, Lines 5-14	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.021, Subdivision 2	Eliminates an obsolete date and clarifies the language usage and style in the mandatory coverage provision.
13	Page 119, Lines 15-28	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.021, Subdivision 3	Clarifies the plan cross-references and the language style and usage of the option membership exemption provision.
14	Page 119, Lines 29-36; Page 120, Lines 1-2	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.021, Subdivision 4	Clarifies plan references in the reentrance into State service after taking a refund.
15	Page 120, Lines 3-16	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.04, Subdivision 1	Eliminates an obsolete effective date and clarifies general state employees retirement fund references in the fund creation provision.
16	Page 120, Lines 17-36	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.04, Subdivision 12	Clarifies references to the general state employees retirement fund in the fund disbursement restriction provision.
17	Page 121, Lines 1-17	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.041, Subdivision 1	Eliminates an obsolete reference to covered salary maximums and clarifies retirement plan references in the political subdivision leave of absence service provision.
18	Page 121, Lines 18-28	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.041, Subdivision 2	Clarifies retirement plan references and clarifies language usage and style in the political subdivision leave of absence services member contribution provision.
19	Page 121, Lines 29-36; Page 122, Lines 1-4	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.041, Subdivision 3	Clarifies retirement plan references and clarifies language usage and style in the political subdivision leave of absence services employer contribution provision.
20	Page 122, Lines 5-21	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.041, Subdivision 5	Clarifies the language usage and style in the political subdivision leave of absence service local tax levy provision.
21	Page 122, Lines 22-31	MSRS-General	SF 438 (Betzold); HF 2093 (Smith)	Section 352.15, Subdivision 1	Replaces legal process exemption with a cross-reference to the new general provision.
22	Page 122, Lines 32-36; Page 123, Lines 1-11	MSRS-General	SF 438 (Betzold); HF 2093 (Smith)	Sections 352.15, Subdivision 3	Clarifies the language and style of a health insurance deduction provision.
23	Page 123, Lines 12-19	MSRS-General	SF 438 (Betzold); HF 2093 (Smith)	Sections 352.15, Subdivision 4	Clarifies the language and style of the direct transfer of refund provision.
24	Page 123, Lines 20-36; Page 124, Line 1	MSRS-General	SF 439 (Betzold); HF 2094 (Smith)	Section 352.22, Subdivision 10	Eliminates an obsolete reference to a former labor service employee provision in a refund eligibility provision.
25	Page 124, Lines 2-6	State Patrol Plan	SF 439 (Betzold); HF 2094 (Smith)	Section 352B.01, Subdivision 1	Clarifies the language style and usage of a definitions scope provision.
26	Page 124, Lines 7-36; Page 125, Lines 1-5	State Patrol Plan	SF 439 (Betzold); HF 2094 (Smith)	Section 352B.01, Subdivision 2	Eliminates an obsolete date from the membership specification provision.
27	Page 125, Lines 6-30	State Patrol Plan	SF 439 (Betzold); HF 2094 (Smith)	Section 352B.01, Subdivision 3	Clarifies cross-references to Section 352B.01, Subdivision 2, and clarifies the crediting of regular monthly service in the allowable service definition.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
28	Page 125, Lines 31-36; Page 126, Lines 1-7	State Patrol Plan	SF 439 (Betzold); HF 2094 (Smith)	Section 352B.02, Subdivision 1E	Clarifies a reference to regular production actuary in the audit and actuarial valuation requirement provision.
29	Page 126, Lines 8-16	State Patrol Plan	SF 438 (Betzold); HF 2093 (Smith)	Section 352B.071	Replaces legal process exemption with a cross-reference to the new general provision.
30	Page 126, Lines 17-24	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.01	Clarifies the language style and usage in the program establishment provision.
31	Page 126, Lines 25-29	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.015, Subdivision 3	Clarifies the reference in the "supplemental investment fund" definition.
32	Page 126, Lines 30-34	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.015, Subdivision 4	Clarifies a reference to the MSRS-General fund in the "general fund" definition.
33	Page 126, Lines 35-36; Page 127, Lines 1-15	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.03	Clarifies the interest rate for transfers to the program and eliminates an obsolete reference to MSRS-General funding in an asset transfer provision.
34	Page 127, Lines 16-32	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.05, Subdivision 4	Adds a cross-reference to the Chapter 356 installment refund repayment provision to the refund repayment provision.
35	Page 127, Lines 33-36; Page 128, Lines 1-11	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.085, Subdivision 1	Adds cross-references to the Chapter 356 portability provisions to a limited plan portability provision.
36	Page 128, Lines 12-24	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.09, Subdivision 5	Clarifies the language usage and style of the unclaimed benefits provision.
37	Page 128, Lines 25-36; Page 129, Lines 1-36; Page 130, Lines 1-5	MSRS- Unclassified	SF 439 (Betzold); HF 2094 (Smith)	Section 352D.12	Eliminates obsolete Legislators Retirement Plan
38	Page 130, Lines 6-20	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.01, Subdivision 32	Corrects a reference to the federal Secretary of Health and Human Services in the definition of "coordinated member."
39	Page 130, Lines 21-27	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.01, Subdivision 33	Corrects a reference to the federal Secretary of Health and Human Services in the definition of "basic member."
40	Page 130, Lines 28-36; Page 131, Lines 1-2	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.025	Eliminates an obsolete date reference relating to PERA-General Plan membership for the Range Association of Municipalities and Schools.
41	Page 131, Lines 3-17	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.026	Clarifies the retirement plan reference in the coverage provision for post-June 30, 1978, hires of the city of Minneapolis or of the Minneapolis Public School System.
42	Page 131, Lines 18-32	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.027	Clarifies the retirement plan reference in the coverage provision for Ramsey municipal court employees.
43	Page 131, Lines 33-36; Page 132, Lines 1-36; Page 133, Lines 1-34	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.028	Divides into paragraphs the definition subdivision of the optional city manager membership provision and clarifies language usage and style and plan references in the remaining subdivision of the optional city manager membership provision.
44	Page 133, Lines 35-36; Page 134, Lines 1-9	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.14	Clarifies the language and style of a no impairment of pension provision based on other service.
45	Page 134, Lines 10-19	PERA-General	SF 438 (Betzold); HF 2093 (Smith)	Section 353.15, Subdivision 1	Replaces legal process exemption with a cross-reference to the new general provision.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
46	Page 134, Lines 20-26	PERA-General	SF 438 (Betzold); HF 2093 (Smith)	Section 353.15, Subdivision 3	Clarifies the language and style of the payment to public bodies provision.
47	Page 134, Lines 27-36; Page 135, Lines 1-22	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.27, Subdivision 11	Divides the salary reporting provision into subdivisions and eliminates an obsolete date reference.
48	Page 135, Lines 23-36; Page 136, Lines 1-26	PERA-General, PERA-P&F, and PERA-Correctional	SF 439 (Betzold); HF 2094 (Smith)	Section 353.271	Clarifies the plan references and updates the consulting actuary reference in the Minnesota Post Retirement Investment Fund (MPRIF) participation section.
49	Page 136, Lines 27-32	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.31, Subdivision 1c	Clarifies a statutory reference in the coordinated member general survivor provision.
50	Page 136, Lines 33-36; Page 137, Lines 1-14	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.32, Subdivision 9	Re-designates an itemized list by number rather than by letter in a death benefit payment to a minor provision.
51	Page 137, Lines 15-36; Page 138, Lines 1-3	PERA-General	SF 439 (Betzold); HF 2094 (Smith)	Section 353.33, Subdivision 12	Re-designates an itemized list by number rather than by letter in a basic disability benefit survivor benefit provision.
52	Page 138, Lines 4-36; Page 139, Lines 1-15	TRA	SF 439 (Betzold); HF 2094 (Smith)	Section 354.091	Removes an obsolete date reference and revises language usage and style in a service credit provision.
53	Page 139, Lines 16-32	TRA	SF 438 (Betzold); HF 2093 (Smith)	Section 354.10, Subdivision 1	Adds a cross-reference to the new general law provision to replace the current legal process exemption provision.
54	Page 139, Lines 33-36; Page 140, Lines 1-3	TRA	SF 438 (Betzold); HF 2093 (Smith)	Section 354.10, Subdivision 3	Clarifies the language and style of the payment to public bodies provision.
55	Page 140, Lines 4-16	TRA	SF 438 (Betzold); HF 2093 (Smith)	Section 354.10, Subdivision 4	Divides designated beneficiary change provision into paragraphs.
56	Page 140, Lines 17-31	TRA	SF 439 (Betzold); HF 2094 (Smith)	Section 354.33, Subdivision 5	Re-designates an itemized list by number rather than by letter in special basic member annuity calculation provision.
57	Page 140, Lines 32-36; Page 141, Lines 1-7	TRA	SF 439 (Betzold); HF 2094 (Smith)	Section 354.39	Eliminates an obsolete effective date, corrects a reference to the federal Secretary of Health and Human Services, and clarifies the language style and usage of a provision relating to newly created State Universities.
58	Page 141, Lines 8-14	TRA	SF 439 (Betzold); HF 2094 (Smith)	Section 354.41, Subdivision 2	Eliminates an obsolete effective date and clarifies the language style and usage of a mandatory membership provision.
59	Page 141, Lines 15-32	TRA	SF 439 (Betzold); HF 2094 (Smith)	Section 354.42, New Subdivision 1a	Recreates a teacher retirement fund, which was established in 1931, but was inexplicably repealed in 1974. The fund provision parallels the fund provisions for MSRS-General and PERA-General.
60	Page 141, Lines 33-36; Page 142, Lines 1-36; Page 143, Lines 1-19	TRA	SF 439 (Betzold); HF 2094 (Smith)	Section 354.44, Subdivision 2	Clarifies the language, style and usage of the money purchase annuity computation provision and re-designates the paragraphs and clauses in accord with current alphabetic and numeric designation conventions.
61	Page 143, Lines 20-32	First Class City Teacher Plans	SF 439 (Betzold); HF 2094 (Smith)	Section 354A.021, Subdivision 5	Eliminates an obsolete date and clarifies the language style and usage in the tax sheltered annuity authorization provision.
62	Page 143, Lines 33-36; Page 144, Lines 1-11	First Class City Teacher Plans	Commission Amendment to SF 439 (Betzold); HF 20904 (Smith)	354A.097, Subdivision 1	Clarifies cross-reference to prior service credit purchase payment procedure.
63	Page 144, Lines 12-18	First Class City Teacher Plans	SF 439 (Betzold); HF 2094 (Smith)	Section 354A.31, Subdivision 5	Adds a cross-reference to the separate DTRFA retirement annuity computation provision in the normal retirement annuity provision.



Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
64	Page 144, Lines 19-36; Page 145, Lines 1-36; Page 146, Lines 1-17	Various Plans	SF 438 (Betzold); HF 2093 (Smith)	New Section 356.401	Exempts public pension plan benefits from assignment, State estate taxes, or legal process other than marriage dissolution-related benefit divisions. Permits automatic deposits of benefits to single or joint accounts. Applies to 20 Minnesota public pension plans, including five statewide general employee defined benefit plans, five statewide general employee defined contribution plans, four statewide public safety defined benefit plans, four major local general employee defined benefit plans, and two major local public safety defined benefit plans.
65	Page 146, Lines 18-36; Page 147, Lines 1-36; Page 148, Lines 1-25	Various Plans	Commission Amendment to SF 439 (Betzold); HF 2094 (Smith)	356.551	Clarifies various provisions of the post-2004 full actuarial value prior service credit purchase payment determination procedure.
66	Page 148, Lines 26-36; Page 149, Lines 1-36; Page 150, Lines 1-36; Page 151, Lines 1-36; Page 152, Lines 1-36; Page 153, Lines 1-6	Fiduciary Responsibility	SF 439 (Betzold); HF 2094 (Smith)	Section 356A.06, Subdivision 7	Corrects an erroneous cross-reference.
67	Page 153, Lines 7-24	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.01, Subdivision 11	Adds applicable phase-out date and clarifies the language style and usage in the membership definition.
68	Page 153, Lines 25-36; Page 154, Lines 1-15	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.06, Subdivision 7	Eliminates an obsolete date and clarifies the language style and usage in the disability benefit fund governing provision.
69	Page 154, Lines 16-36; Page 155, Line 1	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.10, Subdivision 1	Eliminates obsolete effective dates in the member contribution provision.
70	Page 155, Lines 2-16	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.10, Subdivision 2	Eliminates obsolete cross-references from the mandatory member contribution provision.
71	Page 155, Lines 17-36; Page 156, Lines 1-18	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.22, Subdivision 1	Divides into paragraphs a membership retention provision and clarifies the language usage and style of the subdivision.
72	Page 156, Lines 19-24	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.22, Subdivision 3	Clarifies the language usage and style of a limitation on membership eligibility provision.
73	Page 156, Lines 25-36; Page 157, Lines 1-10	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.22, Subdivision 4	Adds an appropriate cross-reference and clarifies the language style and usage in the death-while-active refund provision.
74	Page 157, Lines 11-22	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.22, Subdivision 6	Corrects a reference to the retirement plan and specifies the interest rate on a refund repayment consistent with all other retirement plans in the refund repayment provision.
75	Page 157, Lines 23-36; Page 158, Lines 1-13	MERF	SF 439 (Betzold); HF 2094 (Smith)	Section 422A.231	Corrects a reference to the actuary retained by the joint retirement plans in an actuarial cost allocation provision.
76	Page 158, Lines 14-26	MERF	SF 438 (Betzold); HF 2093 (Smith)	Section 422A.24	Replaces legal process exemption provision with a cross-reference to the new general provision.
77	Page 158, Lines 27-36	Minneapolis Police	SF 438 (Betzold); HF 2093 (Smith)	Section 423B.17	Replaces legal process exemption provision with a cross-reference to the new general provision.
78	Page 159, Lines 1-13	Minneapolis Fire	SF 438 (Betzold); HF 2093 (Smith)	Section 423C.09	Replaces legal process exemption provision with a cross-reference to the new general provision.
79	Page 159, Lines 14-22	Judges Retirement Plan	SF 438 (Betzold); HF 2093 (Smith)	Section 490.126, Subdivision 5	Replaces legal process exemption provision with a cross-reference to the new general provision.

Sec.	Page, Lines	Retirement Plan	Source Bill(s)	Stat. Provision	Summary
80	Page 159, Lines 23-28	MERF	SF 439 (Betzold); HF 2094 (Smith)	Uncoded	Directs the Revisor of Statutes to replace the reference to “sections 422A.01 to 422A.25” with the reference to “this chapter” in MERF law.
81	Page 159, Lines 29-36; Page 160, Lines 1-4	--	SF 438 (Betzold); HF 2093 (Smith)  SF 439 (Betzold); HF 2094 (Smith)	Repealer	Repeals MSRS-General, PERA-General, and TRA legal process exemption provision subdivisions made obsolete by new general law. Repeals as obsolete an MSRS-General provision defining an adjustable fixed benefit annuity, an MSRS-Unclassified administrative charge recovery provision, a PERA-General former municipal court judge deferred retirement annuity provision, a PERA-General pre-1973 survivor benefit provision, a set of three PERA-General pre-1982 service credit purchase provisions, a PERA-General additional salary purchase refund provision, a PERA-P&F/University of Minnesota Police Retirement Plan administrative provision, a special PERA-General special survivor benefit provision, a special pre-1965 PERA-General retirement annuity provision, a TRA pre-1957 State University teacher additional retirement annuity provision, a MERF pre-1967 Hennepin County membership provision, a MERF former employee reemployment provision, and a special MERF refund repayment provision.
82	Page 160, Lines 5-13	--	--	Effective Date	Sections 1-73 and 75-81 are effective on July 1, 2005. Section 74 is effective on January 1, 2006.

**Article 13: Local Retirement Plans**

1	Page 160, Lines 16-50; Page 161, Lines 1-59; Page 162, Lines 1-71; Page 163, Lines 1-27	Bloomington Fire	SF 2038 (Michel); HF 2173 (Larson)	356.215, Subdivision 8	Increases retirement rate actuarial assumption to six percent
2	Page 163, Lines 28-46; Page 164, Lines 1-36; Page 165, Lines 1-27	Bloomington Fire	SF 2038 (Michel); HF 2173 (Larson)	356.216	Replaces 2010 full funding date with rolling 20-year amortization period.
3	Page 165, Lines 28-36; Page 166, Lines 1-18	Aurora, Biwabik City, Hoyt Lakes, and Palo VFRA's	SF 623 (Tomassoni); HF 240 (Rukavina)	Uncoded	Allows a consolidated volunteer firefighter relief association emerging from Aurora, Biwabik City, Hoyt Lakes, and Palo to pay a smaller pre-consolidation service pension amount upon consolidation than general law requires.
4	Page 166, Lines 19-36; Page 167, Lines 1-11	Eveleth P&F Trust Funds	SF 157 (Tomassoni); HF 94 (Rukavina)	Uncoded	Permits ad hoc post-retirement adjustments for trust fund retirees and survivors.
5	Page 167, Lines 12-36; Page 168, Lines 1-15	Maplewood & Oakdale VFRA's	SF 1431 (Wiger); HF 1608 (Slawik)	Uncoded	The Maplewood Volunteer Firefighter Relief Association and the Oakdale Volunteer Firefighter Relief Association are authorized to enter into an agreement for the transfer of liability, assets, and service credit between the two to provide volunteer fire service pension portability for six firefighters with service in the two relief associations.
6	Page 168, Lines 16-36; Page 169, Lines 1-4	--	--	Effective Date	Requires local approval by the applicable municipality.