



TO: Members of the Legislative Commission on Pensions and Retirement
FROM: Lawrence A. Martin, Executive Director
RE: Summary of 2013 Omnibus Retirement Bill I through February 26, 2013
DATE: February 27, 2013

Introduction

The Legislative Commission on Pensions and Retirement has decided to assemble two omnibus retirement bills, one containing administrative provisions and routine pension provision changes (Omnibus I) and one containing retirement provision changes with a substantial plan or state financial impact or with a more significant policy impact (Omnibus II).

This memorandum summarizes the contents of Omnibus Retirement Bill I as assembled by the Pension Commission through February 26, 2013.

Source Legislation for the 2013 Omnibus Retirement Bill I through February 26, 2013

Delete-everything amendment S0489-6A, drawn to S.F. 489 (Pappas); H.F. 629 (Murphy, M.) as a vehicle, includes all or portions of the contents of the following retirement bills:

1. SF 96 (Chamberlain); HF 156 (Dean, M.): White Bear Lake Volunteer Firefighter Relief Association; Authorize payment of retired member death benefits from the special fund. *(Art. 4)*
2. SF 274 (Pappas); HF 340 (Nelson): PERA-SVF; Extend length of time for municipal action on the election of transfer to Statewide Volunteer Firefighter Retirement Plan coverage. *(Art. 4)*
3. SF 276 (Pappas); HF 344 (Nelson): PERA; Privatized public hospital administrative provisions. *(Art. 2)*
4. SF 277 (Pappas); HF 342 (Nelson): PERA; Administrative provisions. *(Art. 2)*
5. SF 279 (Sieben); HF 347 (Kahn): MSRS-General; Service credit purchase and Rule of 90 eligibility for certain MSRS-General member. *(Art. 5)*
6. SF 280 (Pappas); HF 345 (Nelson): MSRS-General; Retirement coverage for MAPE employees. *(Art. 5)*
7. SF 489 (Pappas); HF 629 (Murphy, M.): Revising or repealing obsolete local police or paid fire relief association statutes. *(Art. 3)*
8. SF 573 (Eaton); HF 420 (Hilstrom): Survivor designation termination allowed in public pension plans. *(Art. 5)*
9. SF 594 (Dahle); HF 705 (Bly): PERA-General; Service credit purchase for period of unreported Northfield Transit Division employment. *(Art. 5)*
10. SF 696 (Goodwin); HF 628 (Murphy, M.): MSRS; Administrative provisions. *(Art. 1)*
11. SF xxxx; HF xxxx (Revisor #13-1824): State Auditor's Volunteer Fire Working Group bill. *(Art. 4)*

General Summary of Omnibus Retirement Bill I, Delete-All Amendment S0489-6A

Article 1: MSRS Administrative Provisions. (Derived from SF 696/HF 628)

- Clarifies language, removes obsolete language and revises outdated requirements, including removing the requirement that the surviving spouse live with the retired member at the time of death in order to be eligible for a State Patrol Plan survivor benefit;
- Revises MSRS-General, MSRS -Correctional, and State Patrol Retirement Plan contribution rate revision procedures;
- Revises the MSRS-Correctional duty disability definition to require that the disabling injury or illness arises from performance of duties which present inherent dangers specific to correctional employment rather than simply stemming from the performance of any duty;
- Expands MSRS authority to contract with medical advisers, requires all medical professionals providing services to MSRS to be licensed, requires employers to try to keep injured employees employed and to submit a report when no suitable employment can be found, requires disability applicants/benefit recipients to submit to medical or psychological examination with benefits denied if the individual refuses, and requires MSRS-General, MSRS-Correctional, and State Patrol Plan

disabilitants to submit annual disability earnings reports with the penalty of benefit termination for lack of compliance; and

- Merges the Elected State Officers Retirement Plan into the Legislators Retirement Plan chapter (Minn. Stat. Ch. 3A), with appropriate conforming changes to Chapter 356.

Article 2: PERA Administrative Provisions. (Derived from SF 277/HF 342 and SF 276/HF 344)

- Revises the duration of certain student membership exclusions; revises the PERA military service credit purchase provision by removing the prohibition against use of overtime salary to comply with USERRA requirements;
- Creates an average salary definition for computing PERA-P&F surviving spouse and dependent child benefits; clarifies the PERA designated beneficiary definition by defining designated beneficiary to include a trust or estate, and by explicitly authorizing a person legally authorized to act on behalf of the member or former member to designate beneficiaries;
- Revises the PERA refund provision by specifying that a 4% interest rate will be used when PERA refunds erroneous employee deductions;
- Revises the MERF Division benefits provision by explicitly stating age and service requirements for MERF Division formula retirement annuities to address IRS concerns;
- Changes the name of Clearwater Health Services in Bagley to Cornerstone Nursing and Rehab Center, and adds Lake County Sunrise Home to the PERA privatization chapter;
- Revises an IRS compliance benefit commencement age provision in Chapter 356 to specify that individual consent is not required if distribution commencement is required by law;
- Substitutes PERA approval for legislative approval of privatizations for inclusion in Ch. 353F;
- Adds a 30-day separation requirement from a privatized employer to draw an annuity; and
- Specifies treatment for employees who are simultaneously employed by public employer and a privatized employer.

Article 3: Local Police and Paid Fire Relief Association Revisions and Repeals. (Derived from SF 489/HF 629)

- Revises, repeals, or restructures the various retirement-related statutes that apply to or reference local police or paid firefighter relief associations to accommodate the consolidation/merger of all local police relief associations and all paid firefighter relief associations except the emergency on-call Bloomington Fire Department Relief Association;
- Adapts local relief association actuarial valuation requirements;
- Adapts the determination of excess police state aid for Minneapolis and Fairmont;
- Adds DTRFA full funding as alternative termination date for amortization state aids;
- Combines ongoing former local police and fire relief association merger provisions into a single stripped-down statutory section;
- Converts the 1969 Police and Paid Fire Relief Association Guidelines Act to a Bloomington Fire Department Relief Association special law;
- Eliminates obsolete deduction item from excess police state aid holding account;
- Limits financial reporting requirement to fire relief associations;
- Resets additional amortization state aid allocation percentages consistent with current law post-2010 specifications;
- Resets the authorized uses for first class city fire insurance premium surcharge;
- Revises amortization state aid and supplemental amortization state aid; and
- Specifically includes the natural resources and public safety departments in police state aid provisions.

Article 4: Volunteer Firefighter Retirement Changes. (Derived from SF 96; HF 156; SF 274/HF 340; and Revisor #13-1824)

- Provides localities with an extension in the period of time over which the question of joining the statewide volunteer fire plan can be considered after receipt of the PERA cost analysis document.
- Permits the White Bear Lake Volunteer Firefighter Relief Association to provide a \$2,000 lump sum death benefit to the estates of firefighters with at least 20 years of service who retired before 2008.

- Makes changes largely of a technical or clarification nature in volunteer firefighter relief association statutes.
- Specifies various statute-based leaves of absence as exceptions to the retired volunteer firefighter return to active service provision.
- Adds the requirement that the governing body of the applicable municipality approve any deferred service pension interest rate set by the relief association board of trustees.
- Eliminates the requirement that the volunteer firefighter relief association bylaws include the provision of the state-reimbursed lump sum volunteer firefighter relief association service pension supplemental benefit.

Article 5: One Person and Small Group Retirement Changes. (Derived from SF 279/HF 347; SF 280/HF 345; SF 594/HF 705; and SF 573/HF 420)

- Permits a member to purchase 90 days of uncredited prior service credit in MSRS-General and to gain the eligibility for the Rule of 90 benefit tier by the consequent resetting of his allowable service credit start date.
- Permits any retiree or disabilitant from a Combined Service Annuity plan to terminate a non-spousal survivor designation and receive benefits based on a single life annuity if the designated survivor agrees and both the retiree or disabilitant and the designated survivor file valid termination statements with the executive director of the applicable plan.
- Adds Minnesota Association of Professional Employees (MAPE) employees to the definition of included state employees for retirement coverage by MSRS-General, removes MAPE from the on-leave labor organization employee retirement coverage election provision, but retains the other requirements and limitations for labor organization employees covered by MSRS for MAPE employees in MSRS-General.
- Allows a former Northfield Transit Division employee to purchase 43 months of allowable service credit and salary credit to correct for the period of public employment he rendered that was unreported to PERA by paying the equivalent member contribution amount, plus interest, and obligating the former employer, the City of Northfield, to pay the balance of the full actuarial value service credit purchase payment amount determined under statute.

Section-by-Section Summary of Omnibus Retirement Bill I, Delete-All Amendment S0489-6A

A section-by-section summary of Omnibus Retirement Bill I, (S0489-6A) is attached.

cc: Representative David Bly
 Representative Matt Dean
 Representative Debra Hilstrom
 Jim Gelbmann, House Gov Ops Committee
 Mark Shepard, House Research
 Helen Roberts, House Fiscal Analyst
 Brynn Hausz, House Majority Research
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Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
Article 1: MSRS Administrative Provisions					
1	1.6	SF 696 (Goodwin); HF 628 (Murphy, M.)	3.85, Subd. 10	LCPR Standards	A provision governing the Commission Standards document is revised by clarifying that, in addition to requirements that are necessary to comply with generally accepted accounting standards, the standards document may include additional financial, funding, or valuation requirement that are not required under generally accepted accounting principles.
2	1.17	SF 696 (Goodwin); HF 628 (Murphy, M.)	3A.011	Legislators/ ESO	The administration of plan provision is generalized to apply to all plans or programs covered by the chapter.
3	1.23	SF 696 (Goodwin); HF 628 (Murphy, M.)	3A.03, Subd. 3	Legislators	Obsolete language and an unnecessary reference to an appropriation provision are removed.
4	2.1	SF 696 (Goodwin); HF 628 (Murphy, M.)	3A.07	Legislators/ ESO	An exception to cover provisions applicable to constitutional officers is added to the application provision.
5	2.14	SF 696 (Goodwin); HF 628 (Murphy, M.)	3A.115	Legislators/ ESO	An appropriation provision is clarified and expanded to include the necessary appropriations for benefits to retired constitutional officers and eligible survivors.
6	2.31	SF 696 (Goodwin); HF 628 (Murphy, M.)	3A.13	Legislators/ ESO	The exemption from process/health care premium provision is revised to apply to all individuals covered by the chapter, and to explicitly allow health care premium withholding for retired constitutional officers.
7	3.11	SF 696 (Goodwin); HF 628 (Murphy, M.)	3A.15	Legislators	The Legislators Retirement Plan coordinated program provision is revised to apply to both coordinated and basic legislator programs
8	3.18	SF 696 (Goodwin); HF 628 (Murphy, M.)	New 3A.17	Constitutional Officers	Existing Elective State Officers Retirement Plan provisions are moved to new Sec. 3A.17. Nothing in the section is to be interpreted as revising constitutional officer or survivor benefits or benefit eligibility.
9	4.1	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.01 Subd. 17b	MSRS- Correctional	The duty disability definition is revised by stating that the disability must arise out of performance of duties which present inherent risk specific to the duties performed by correctional employees.
10	4.8	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.03, Subd. 8	MSRS plans	The disability medical adviser provision is revised by expanding it to permit use of medical advisers other than the Department of Health.
11	4.15	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.045, New Subd. 3a	MSRS- General	The existing contribution rate revision procedure replacing an existing procedure is replaced by a new subdivision requiring a recommendation to the Commission of any reduction of rates to eliminate contribution sufficiencies until no more than a 1% sufficiency remains; requiring a recommendation of equal contribution rate increases to eliminate deficiencies, with increases escalating in size depending upon the size of the deficiency; and requiring increases or decreases to become effective unless the Commission recommends a different course of action. In proposing any increase or decrease, MSRS must take into account any need for revised actuarial assumptions and the likely impact on contribution requirements due to acceptance of revised assumptions. Proposing to use sufficiencies to pay for proposed benefit improvements is prohibited.
12	6.11	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.045, New Subd. 3b	MSRS- Correctional State Patrol	A new subdivision is created with procedures for MSRS-Correctional and State Patrol Plan contribution rate revisions, replacing an existing procedure being repealed, by making section 1 also apply to these two plans except that limits on contribution rate changes stated in Section 1 apply only to revisions in Correctional and State Patrol Plan employee contributions. The Correctional or State Patrol plan employer contributions must be revised in whatever amount is necessary to ensure that employer contributions remain at 60% of total contributions.
13	6.26	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.113, Subd. 4	MSRS plans	The disability medical or psychological examination provision is revised to permit use of physician assistants; to require any medical professional providing disability determination or review services to be licensed; to require medical reports to include a determination of whether the disability arose prior to the employee being placed on leave or prior to termination; to permit disability approvals to include a date by which it is expected that the individual will have sufficiently recovered to no longer qualify for disability; and to require any claim for disability to include an employer report indicating that no work can be found to accommodate the individual.
14	8.10	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.113, New Subd. 4b	MSRS plans	A new subdivision is created requiring individuals applying for or receiving disability benefits to submit to a medical examination or rehabilitation assessment if requested by the executive director.
15	8.18	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.113. Subd. 6	MSRS plans	The disability benefit continuation provision permitting the Executive Director to require a medical or psychological examination is revised by generalizing the provision to permit the Executive Director to require submission of medical or psychological evidence in support of disability benefit continuation.
16	9.2	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.113, Subd. 8	MSRS plans	The disability refusal of examination provision, which permits disability benefits to be denied to any applicant who refuses to submit to medical or psychological examination, is expanded to permit the termination of benefits of a current disability benefit recipient who refuses to submit to examination.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
17	9.9	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.113, New Subd. 14	MSRS-Gen. MSRS-Corr.	A new subdivision is added to the disability benefit provision to require the filing of annual disability earnings reports and to authorize MSRS to suspend benefits for lack of compliance.
18	9.18	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.22, Subd.3	MSRS plans	The deferred annuity provision is revised to clarify that deferred annuities must be augmented as stated in the deferred annuities augmentation provision (Sec. 352.72, Subd. 2).
19	10.1	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.955, Subd. 1	MSRS-Corr.	The MSRS-Correctional service credit transfer provision is revised by removing obsolete language.
20	11.4	SF 696 (Goodwin); HF 628 (Murphy, M.)	352.955, Subd. 3	MSRS-Corr.	The MSRS-Correctional equivalent contribution payment provision is revised by removing obsolete language.
21	12.20	SF 696 (Goodwin); HF 628 (Murphy, M.)	352B.011, Subd. 13	State Patrol	The surviving spouse definition is revised by removing the requirement that the spouse reside with the member or former member at the time of death.
22	12.26	SF 696 (Goodwin); HF 628 (Murphy, M.)	352B.10, New Subd. 7	State Patrol	A new subdivision is added to the disability benefit provision to require the filing of annual disability earnings reports and to authorize MSRS to suspend benefits for lack of compliance.
23	13.2	SF 696 (Goodwin); HF 628 (Murphy, M.)	352D.04, Subd. 2	MSRS- Unclassified	Updates a cross-reference in the MSRS-Unclassified contribution rate provision.
24	13.20	SF 696 (Goodwin); HF 628 (Murphy, M.)	356.20, Subd. 4	Retirement, Generally	The pension fund financial report requirements provision applicable to nearly all Minnesota public plans is revised by requiring a statement, rather than some disclosure appearing in exhibits or footnotes, specifying that the actuarial valuation calculations prepared by the actuary are consistent with requirements of law and the Commission's Standards document; and that the report will include a certification, rather than a disclosure item, stating that normal costs and accrued liabilities, rather than the required reserves for plan benefits, are computed in accordance with the entry age cost method.
25	14.25	SF 696 (Goodwin); HF 628 (Murphy, M.)	356.214, Subd. 1	Actuarial Reporting	Consistent with the repeal of Ch. 352C and the merging of the Elective State Officers Retirement Plan into the Legislators Plan chapter, the actuary retention provision is revised to eliminate performing a separate Elective State Officers Retirement Plan actuarial valuation and the requirements for the Legislators Retirement Plan actuarial valuation are revised to include a separate statement of the actuarial accrued liabilities due to coverage provided to constitutional officers first elected before 1997.
26	16.14	Commission amend- ment H0628-1A to SF 696 (Goodwin); HF 628 (Murphy, M.)	356.215, Subd. 1	Retirement, Generally	Eliminates an obsolete 2012 definition of the actuarial value of assets.
27	18.34	SF 696 (Goodwin); HF 628 (Murphy, M.)	356.215, Subd. 8	Retirement, Generally	The interest and salary assumption provision is revised to clarify language and to reflect elimination of a separate Elective State Officers Retirement Plan.
28	23.37	SF 696 (Goodwin); HF 628 (Murphy, M.)	356.30, Subd. 3	Retirement, Generally	The combined service annuity covered plan provision is revised consistent with the repeal of Ch. 352C.
29	24.24	SF 696 (Goodwin); HF 628 (Murphy, M.)	356.401. Subd. 3	Retirement, Generally	The exemption from process provision is revised consistent with the repeal of Ch. 352C.
30	25.23	SF 696 (Goodwin); HF 628 (Murphy, M.)	356.415. Subd. 1a	MSRS plans	The MSRS plans post-retirement adjustment procedure provision is revised by removing references to the separate Elective State Officers Plan.
31	26.26	SF 696 (Goodwin); HF 628 (Murphy, M.)	356.415, Subd. 2	Retirement, Generally	The covered plan subdivision in the post-retirement adjustment section is revised consistent with the repeal of Ch. 352C.
32	27.12	SF 696 (Goodwin); HF 628 (Murphy, M.)	Application and Intent	--	Application provision stating that nothing in the article should be interpreted as revising plan benefits or benefit eligibility.
33	27.19	SF 696 (Goodwin); HF 628 (Murphy, M.)	Repealer	--	The following sections of Minnesota Statutes are repealed: <ul style="list-style-type: none"> • 3A.02, Subd. 3, a duplicative appropriation provision. • 352.995, Subd. 2, an equivalent contribution payment provision applicable to pre-July 1, 2007, transfers to MSRS-Correctional. • 352C.001, an Elective State Officers Retirement Plan application provision made unnecessary by language moved to a new provision in Ch. 3A. • 352C.091, an Elective State Officers Retirement Plan administration provision which is no longer needed given the moving of elective state officer provisions to Ch. 3A. • 352C.10, an Elective State Officer post-retirement adjustment provision which is no longer needed given language in Ch. 356 and language being moved to Ch. 3A. • 352.045, Subd. 3-4, the existing MSRS-General, MSRS-Correctional, and State Patrol Plan contribution rate adjustment procedures.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
Article 2: PERA Administrative Provisions					
1	27.27	SF 277 (Pappas); HF 342 (Nelson)	353.01; Subd. 2b	PERA	Student employees in a work-study program will be excluded from PERA coverage if the position is for five years or less, rather than three years or less; and a five-year limit is placed on exclusion from coverage for students in intern or residency programs.
2	31.10	SF 277 (Pappas); HF 342 (Nelson)	353.01, Subd. 16	PERA	Removes the prohibition against use of overtime salary from the USERRA-compliant military service credit purchase provision.
3	34.16	SF 277 (Pappas); HF 342 (Nelson)	353.01, Subd. 17a	PERA-P&F	Revises the definition of average salary by including a new paragraph, moved from another section, defining average salary for purposes of computing PERA-P&F surviving spouse and dependent child benefits as the average salary over the last six months of allowable service, and if employment was part-time, the average salary must be prorated based on the actual number of hours worked.
4	34.33	SF 277 (Pappas); HF 342 (Nelson)	353.01, Subd. 29	PERA	Clarifies the PERA designated beneficiary definition by defining designated beneficiary to include a trust or estate; by explicitly authorizing a person legally authorized to act on behalf of the member or former member to designate beneficiaries; by requiring that the designation be made on a form prescribed by the executive director; and by specifying that the form must be received prior to the death of the member.
5	35.13	SF 277 (Pappas); HF 342 (Nelson)	353.27, Subd. 7	PERA	Clarifies the language of the PERA erroneous receipts or disbursements provision.
6	37.25	SF 277 (Pappas); HF 342 (Nelson)	353.34, Subd. 1	PERA	Eliminates an unnecessary clause from the PERA refund or deferred annuity provision.
7	38.7	SF 277 (Pappas); HF 342 (Nelson)	353.34, Subd. 2	PERA	Specifies that a 4% interest rate will be used to refund erroneous employee deductions.
8	38.23	SF 277 (Pappas); HF 342 (Nelson)	353.50, Subd. 3	MERF Division	Benefit computation language being moved to a benefits subdivision is stricken in a service credit and benefit transfer provision.
9	39.6	SF 277 (Pappas); HF 342 (Nelson)	353.50, Subd. 6	MERF Division	The MERF Division benefits provision is revised by clarifying the provision; by stating that active members of the MERF division must meet eligibility requirements stated in MERF statutes in order to qualify for benefits, and by stating statutes specifying how to compute the benefits; and by explicitly stating age and service requirements for MERF Division formula retirement annuities.
10	39.27	SF 277 (Pappas); HF 342 (Nelson)	353.657, Subd. 2	PERA-P&F	Removes surviving spouse benefit computation language no longer needed due to the creation of an average salary definition in Section 3, and makes other conforming changes
11	40.16	SF 277 (Pappas); HF 342 (Nelson)	353.657, Subd. 2a	PERA-P&F	Removes a cross-reference to a repealed provision in the death while eligible survivor benefit provision.
12	41.19	SF 277 (Pappas); HF 342 (Nelson)	353.657, Subd. 3	PERA-P&F	Removes language from the dependent child provision which is no longer needed due to creating an average salary definition and clarifies the computation for part-time employees, when the part-time employment was due to health reasons.
13	42.2	SF 276 (Pappas); HF 344 (Nelson)	353F.02, Subd. 3	PERA Privatizations	Clarifies the "effective date" definition by revising it to "effective date of privatization"
14	42.9	SF 277 (Pappas); HF 342 (Nelson)	358F.02 Subd. 4	PERA Privatizations	Revises the name of Clearwater Health Services in Bagley, Clearwater County, to Cornerstone Nursing and Rehab Center, and adds Lake County Sunrise Home to the list of privatized facilities.
15	43.3	SF 276 (Pappas); HF 344 (Nelson)	353F.02, New Subd. 4a	PERA Privatizations	New definition provision defining "privatized former public employer" to mean a medical facility or other employing unit which was a governmental employer, but which has now been privatized and whose employees are certified for inclusion under the PERA privatization chapter.
16	43.10	SF 276 (Pappas); HF 344 (Nelson)	353F.02, Subd. 6	PERA Privatizations	The definition of "terminated medical facility or other public employing unit employee" is revised to apply to "privatized former public employees," and language is added stating that a person who remains covered by PERA-General due to simultaneous employment with a privatized employer and another employer who remains a governmental subdivision is not eligible for coverage under the PERA privatization chapter.
17	43.28	SF 276 (Pappas); HF 344 (Nelson)	353F.025, Subd. 1	PERA Privatizations	The eligibility determination provision is clarified.
18	44.23	SF 276 (Pappas); HF 344 (Nelson)	353F.025, Subd. 2	PERA Privatizations	The privatization recommendation to the Legislature provision is revised to have PERA make determinations of which privatizations are to be included in the chapter, using the same criteria which the Commission has used in these determinations, rather than requiring legislative approval of each privatization. PERA must forward notice of new inclusions to the LCPR and government operations committees, and include a list of included privatizations on the PERA website and in the PERA financial report.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
19	45.32	SF 276 (Pappas); HF 344 (Nelson)	353F.03	PERA Privatizations	A conforming change to use new terminology for privatized employers and employees is made in the vesting rule provision.
20	46.7	SF 276 (Pappas); HF 344 (Nelson)	353F.04	PERA Privatizations	The privatization augmentation provision is revised by making conforming changes, and by clarifying when the increased augmentation rates no longer apply due to reemployment with a governmental employer.
21	47.19	SF 276 (Pappas); HF 344 (Nelson)	353F.05	PERA Privatizations	Conforming changes are made in the early retirement service credit use provision.
22	48.7	SF 276 (Pappas); HF 344 (Nelson)	353F.051, Subd. 1	PERA Privatizations	Conforming changes are made in a disability eligibility provision.
23	48.14	SF 276 (Pappas); HF 344 (Nelson)	353F.052	PERA Privatizations	Conforming changes are made in the surviving spouse, dependent child benefit eligibility provision.
24	48.23	Commission amend- ment S0276-4A to SF 276 (Pappas); HF 344 (Nelson)	New Section 353F.057	PERA Privatizations	A 30-day separation from service requirement to be eligible to draw a privatized PERA-General annuity is added.
25	48.30	SF 276 (Pappas); HF 344 (Nelson)	353F.06	PERA Privatizations	The reemployed annuitant earnings limitation provision is clarified to apply to reemployment with any privatized entity.
26	49.10	SF 276 (Pappas); HF 344 (Nelson)	353F.07	PERA Privatizations	Conforming changes are made in effect-on-refund provision.
27	49.22	SF 276 (Pappas); HF 344 (Nelson)	353F.08	PERA Privatizations	Conforming changes are made in a counseling services provision.
28	49.31	SF 277 (Pappas); HF 342 (Nelson)	356.635, Subd. 1	Public pension plans, generally	An IRS compliance provision specifying ages at which retirement benefits for those no longer employed must commence is clarified by adding a paragraph specifying that consent of the individual is not required if a distribution is required to commence by law.
29	50.10	SF 276 (Pappas); HF 344 (Nelson)	353F.02, Subd. 4-5	Repealer	Sec. 353F.02, Subd. 4-5, a list of medical facilities and other public employing units covered by the chapter, and 353.025, Subd. 3, a privatization date of application provision, are repealed.

Article 3: Local Police and Paid Fire Relief Association Revisions and Repeals

1	50.17	SF 429 (Pappas); HF 629 (Murphy, M.)	6.495, Subd. 1	Local P&F	Eliminates an obsolete reference to local police relief associations in the State Auditor audits provision.
2	51.1	SF 429 (Pappas); HF 629 (Murphy, M.)	6.495, Subd. 3	Local P&F	Updates the State Auditor financial compliance certification provision based on current language style and usage conventions without intended substantive change.
3	51.10	SF 429 (Pappas); HF 629 (Murphy, M.)	6.67	Local P&F	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation in the accountant misconduct reporting provision.
4	51.22	SF 429 (Pappas); HF 629 (Murphy, M.)	13D.01, Subd. 1	Local P&F	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation in the open meeting requirement provision.
5	52.15	SF 429 (Pappas); HF 629 (Murphy, M.)	69.011, Subd. 1	P&F state aid	Corrects a statutory cross-reference in the definitions provision.
6	54.22	SF 429 (Pappas); HF 629 (Murphy, M.)	69.011, Subd. 2	P&F state aid	Consolidates aid eligibility filing requirements into a single paragraph and clarifies the March 15 filing date for PERA for the statewide volunteer firefighter retirement plan (PERA-SVFRP) and eliminates obsolete provisions relating to allocations of fire state aid to counties before allocation to municipalities.
7	55.34	SF 429 (Pappas); HF 629 (Murphy, M.)	69.011, Subd. 3	P&F state aid	Divides the filing failure consequences provision into specific paragraphs, adds appropriate county references applicable for police state aid certificates, clarifies a filing failure reference, and eliminates an obsolete date reference.
8	56.13	SF 429 (Pappas); HF 629 (Murphy, M.)	69.011, Subd. 4	Fire state aid	Clarifies the application of the fire state aid qualification provision to the fire state aid program, divides the provision into separate paragraphs, and updates the provision based on current language style and usage conventions without intended substantive change.
9	57.14	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 1	P&F state aid	Updates the insurance company reports provision based on current language style and usage conventions without intended substantive change.
10	57.23	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 2	P&F state aid	Updates the insurance company reports provision based on current language style and usage conventions without intended substantive change.
11	58.8	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 3	P&F state aid	Clarifies that the Revenue Commissioner sets the monetary fraudulent or late premium report filing penalty, updates the provision based on current language style and usage conventions without intended substantive change, and adds an additional paragraph division.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
12	58.26	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 4	P&F state aid	Updates the aid recipient determination provision based on current language style and usage conventions without intended substantive change.
13	59.20	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 5	P&F state aid	Eliminates the deduction of any State Auditor amount for the payment of audit costs for local police relief associations.
14	60.16	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 7	Fire state aid	Clarifies that fire state aid is only allocated to qualified aid recipients.
15	62.15	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 7a	Police state aid	Adds to the police state aid amount determination provision the appropriate references to the Department of Natural Resources or the Department of Public Safety as aid recipients and adds a state aid apportionment adjustment provision taken from repealed Sec. 69.021, Subd. 6.
16	63.5	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 8	Fire state aid	Updates the fire state aid population & property value, source of allocation basis provision based on current language style and usage conventions without intended substantive change.
17	63.12	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 9	P&F state aids	Adds to the allocation appeal process provision the appropriate references to the Department of Natural Resources and the Department of Public Safety and clarifies that appeals for the departments and the PERA-SVFRP must be venued in the Ramsay County district court.
18	63.24	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 10	Police state aid	Revises the determination of excess police state aid to accommodate the consolidations with PERA-P&F of all local police relief associations and the end of additional employer contributions to PERA-P&F with respect to merged local police pension plans other than for the cities of Fairmont and Minneapolis.
19	66.21	SF 429 (Pappas); HF 629 (Murphy, M.)	69.021, Subd. 11	Police state aid	Eliminates from the excess police state aid holding account provision a reference to a state-funded police officer stress reduction program, which was never established.
20	67.1	SF 429 (Pappas); HF 629 (Murphy, M.)	69.031, Subd. 1	P&F state aid	Adds to the aid payment warrant provision the appropriate references to the Department of Natural Resources and the Department of Public Safety as aid recipients, clarifies that interest on late aid payments is payable to the state aid recipient, and adds a positive statement of the due date for state aid payments.
21	67.15	SF 429 (Pappas); HF 629 (Murphy, M.)	69.031, Subd. 3	P&F state aid	Clarifies the references to the police state aid payments and the fire state aid payments in the state aid appropriation provision.
22	67.20	SF 429 (Pappas); HF 629 (Murphy, M.)	69.031, Subd. 5	P&F state aid	Eliminates provisions relating to the deposit of police state aid in local police relief associations made obsolete with the recent merger with PERA-P&F of the last police relief associations.
23	69.29	SF 429 (Pappas); HF 629 (Murphy, M.)	69.041	Local P&F	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation in the Retirement plan shortfalls from State General Fund provision.
24	70.5	SF 429 (Pappas); HF 629 (Murphy, M.)	69.051, Subd. 1	Local P&F	The financial reporting requirement is revised to reflect the Bloomington Fire Department Relief Association as the last paid fire relief association and to reflect the merger of all local police relief associations with PERA-P&F and some language style and usage improvements are made.
25	71.3	SF 429 (Pappas); HF 629 (Murphy, M.)	69.051, Subd. 1a	VFRAs	An obsolete reference to police is eliminated and a more appropriate reference to municipal governing body is substituted for the less precise reference to city council in the financial statement contents and filing provision.
26	72.6	SF 429 (Pappas); HF 629 (Murphy, M.)	69.051, Subd. 1b	VFRAs	Updates the financial statement deadlines and time extensions provision based on current language style and usage conventions without intended substantive change.
27	72.17	SF 429 (Pappas); HF 629 (Murphy, M.)	69.051, Subd. 2	Local P&F	Resets the general local police or paid fire relief association bond requirement as a requirement applicable solely to the Bloomington Fire Department Relief Association.
28	72.26	SF 429 (Pappas); HF 629 (Murphy, M.)	65.051, Subd. 3	Financial reporting requirements	The preparation of the financial report by a municipality which does not have a volunteer firefighter relief association and is not covered by the PERA-SVFRP is made the responsibility of the chief administrative officer of the municipality.
29	73.16	SF 429 (Pappas); HF 629 (Murphy, M.)	65.051, Subd. 4	Local P&F	The state aid malfeasance notification report to the LCPR provision is clarified that malfeasance, misfeasance, or nonfeasance by either relief association officials or municipal officials triggers the notification requirement
30	73.24	SF 429 (Pappas); HF 629 (Murphy, M.)	69.33	First class city fire insurance premiums	A cross-reference to the first class city fire insurance premium tax surcharge is added to the insurance company report provision requiring reporting required to determine the surcharge aid.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
31	74.4	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 1	1969 Police & Fire Guidelines Act	The application of the funding requirement is specified as Bloomington and the Bloomington Fire Department Relief Association, as the only remaining local police or paid fire relief association after the mergers of the Fairmont Police Relief Association, the Minneapolis Police Relief Association, and the Minneapolis Firefighters Relief Association.
32	74.30	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 2	1969 Police & Fire Guidelines Act	The noncompliance penalty provision is limited to the sole remaining paid fire relief association, the Bloomington Fire Department Relief Association.
33	75.1	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 3	1969 Police & Fire Guidelines Act	The member contribution provision is limited to the sole remaining paid fire relief association, the Bloomington Fire Department Relief Association.
34	75.15	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 4	1969 Police & Fire Guidelines Act	The minimum municipal obligation provision is limited to the Bloomington Fire Department Relief Association and is expanded to include the special reverse amortization procedure of one-tenth of any funding surplus from Laws 1994, Ch. 541, Sec. 2.
35	77.6	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 5	1969 Police & Fire Guidelines Act	The submission of funding requirements provision is limited to the Bloomington Fire Department Relief Association.
36	77.14	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 6	1969 Police & Fire Guidelines Act	The municipal payment provision is limited to the Bloomington Fire Department Relief Association.
37	77.25	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 7	1969 Police & Fire Guidelines Act	The budget inclusion requirement provision is limited to the Bloomington Fire Department Relief Association.
38	78.12	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 8	1969 Police & Fire Guidelines Act	The accelerated amortization provision is limited to the Bloomington Fire Department Relief Association.
39	78.17	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 9	1969 Police & Fire Guidelines Act	The investment authority provision is limited to the Bloomington Fire Department Relief Association and the special general fund investment provision is consolidated into paragraph (b).
40	78.33	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 10	1969 Police & Fire Guidelines Act	The actuarial valuation reporting requirement provision is limited to the Bloomington Fire Department Relief Association.
41	79.11	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 11	1969 Police & Fire Guidelines Act	The municipal benefit change approval provision is limited to the Bloomington Fire Department Relief Association.
42	79.23	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 12	1969 Police & Fire Guidelines Act	The prior member contribution rate provision is limited to the Bloomington Fire Department Relief Association.
43	80.1	SF 429 (Pappas); HF 629 (Murphy, M.)	69.77, Subd. 13	1969 Police & Fire Guidelines Act	The enactment is renamed the Bloomington Fire Department Relief Association Guidelines Act.
44	80.4	SF 429 (Pappas); HF 629 (Murphy, M.)	69.771, Subd. 1	1971 Volunteer Fire Guidelines Act	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
45	80.14	SF 429 (Pappas); HF 629 (Murphy, M.)	69.80	Authorized adminis- trative expenses	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
46	81.16	SF 429 (Pappas); HF 629 (Murphy, M.)	275.70, Subd. 5	Property taxation special levies definition	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
47	85.3	SF 429 (Pappas); HF 629 (Murphy, M.)	2971.10, Subd. 1	1 st class city fire insurance premium surcharge aid	Clarifies that the surcharge aid is payable to the applicable city of the first class rather than fire relief association, reflecting the merger of all first class city fire relief associations with PERA-P&F
48	85.17	SF 429 (Pappas); HF 629 (Murphy, M.)	345.381	Abandoned public pension fund property disposition	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
49	85.24	SF 429 (Pappas); HF 629 (Murphy, M.)	353.01, Subd. 2a	PERA-General	Eliminates the obsolete special PERA-General inclusion for employees of the former Minneapolis Firefighters Relief Association or the former Minneapolis Police Relief Association.
50	87.5	SF 429 (Pappas); HF 629 (Murphy, M.)	353.01, Subd. 2b	PERA	Eliminates an obsolete reference to the former local police or paid fire relief association members.
51	90.19	SF 429 (Pappas); HF 629 (Murphy, M.)	353.01, Subd. 6	PERA	Eliminates the obsolete reference to the former Minneapolis Firefighters Relief Association or the former Minneapolis Police Relief Association.
52	91.35	SF 429 (Pappas); HF 629 (Murphy, M.)	353.01, Subd. 10	PERA	Eliminates the obsolete salary provision related to the former local police and paid fire consolidation accounts in PERA.
53	93.19	SF 429 (Pappas); HF 629 (Murphy, M.)	353.01, Subd. 16	PERA	Eliminates the obsolete allowable service credit provision related to former local police and paid fire consolidation accounts in PERA.
54	96.24	SF 429 (Pappas); HF 629 (Murphy, M.)	353.64, Subd. 1a	PERA-P&F	Eliminates an obsolete pre-1961 membership grand-parenting provision and eliminates obsolete inclusions relating to members of former local police and paid fire consolidation accounts who had not elected PERA-P&F coverage by 1999.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
55	97.22	SF 429 (Pappas); HF 629 (Murphy, M.)	353.659	PERA-P&F	Updates the 1987 consolidation savings law provision based on current language style and usage conventions without any intended substantive impact: corrects cross-references to obsolete provisions being repealed.
56	98.4	SF 429 (Pappas); HF 629 (Murphy, M.)	353.665, Subd. 1	PERA-P&F	As part of an amalgamation of the very similar ongoing portions of Sec. 353.665, 353.667, 353.668, 353.669, and 353.6691, the subdivision is converted into an application provision indicating that it applies to the cities and memberships of the 44 relief associations that consolidated under the 1987 law before 1999, the former Minneapolis Firefighters Relief Association, the former Minneapolis Police Relief Association, the former Fairmont Police Relief Association, and the former Virginia Fire Department Relief Association.
57	98.27	SF 429 (Pappas); HF 629 (Murphy, M.)	353.665, Subd. 5	PERA-P&F	As part of the Sec. 353.665, 353.667, 353.668, 353.669, and 353.6691 amalgamation, the laws governing the applicable benefit plans for the various memberships of the former relief associations are delineated.
58	100.1	SF 429 (Pappas); HF 629 (Murphy, M.)	353.665, Subd. 8	PERA-P&F	As part of the Sec. 353.665, 353.667, 353.668, 353.669, and 353.6691 amalgamation, the member and municipal contributions related to former police or paid fire relief associations are specified.
59	102.1	SF 429 (Pappas); HF 629 (Murphy, M.)	353.71, Subd. 1	PERA; PERA-P&F	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation in the service in more than one fund provision.
60	102.21	SF 429 (Pappas); HF 629 (Murphy, M.)	356.20, Subd. 2	Retirement, generally	Substitutes the Bloomington Fire Department Relief Association for local police and paid fire relief associations, reflecting its status as the last remaining retirement plan of the type.
61	103.12	SF 429 (Pappas); HF 629 (Murphy, M.)	356.215, Subd. 18	Retirement, generally	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
62	103.31	SF 429 (Pappas); HF 629 (Murphy, M.)	356.216	Retirement, generally	Clarifies that the special valuation contents provision applies solely to the Bloomington Fire Department Relief Association and monthly volunteer firefighter relief associations, clarifies that the Bloomington Fire Department Relief Association amortization period is 20 years following the initial year in which the relief association has incurred an unfunded actuarial accrued liability, with separate 20-year amortization periods for each net actuarial experience loss occurring thereafter, specifies that actuarial valuations must be filed with the frequency required by generally accepted governmental sector accounting principles if that frequency is less than four years, and updates the provision based on the current language style and usage conventions without any intended substantive changes.
63	105.17	SF 429 (Pappas); HF 629 (Murphy, M.)	356.219, Subd. 1	Retirement, generally	The application of the reporting requirement for the Bloomington Fire Department Relief Association is clarified.
64	106.10	SF 429 (Pappas); HF 629 (Murphy, M.)	356.219, Subd. 2	Retirement, generally	Removes unnecessary cross-references to Sec. 69.77 and 69.775
65	106.34	SF 429 (Pappas); HF 629 (Murphy, M.)	356.219, Subd. 8	Retirement, generally	Substitutes the Bloomington Fire Department Relief Association for local police and paid fire relief associations, reflecting its status as the last remaining retirement plan of the type.
66	107.19	SF 429 (Pappas); HF 629 (Murphy, M.)	356.406, Subd. 1	Survivor benefit reinstatement	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
67	108.9	SF 429 (Pappas); HF 629 (Murphy, M.)	356A.01, Subd. 19	Public pension fiduciary responsibility	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
68	108.15	SF 429 (Pappas); HF 629 (Murphy, M.)	356A.06, Subd. 4	Public pension fiduciary responsibility	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
69	109.13	SF 429 (Pappas); HF 629 (Murphy, M.)	356A.07, Subd. 2	Public pension fiduciary responsibility	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation.
70	109.19	SF 429 (Pappas); HF 629 (Murphy, M.)	423A.02, Subd. 1	Police & paid fire relief associations	Simplifies the amortization state aid provision, replaces generic references to aid recipients with a specific indication of two recipients, Fairmont and Minneapolis, eliminates aid applications with appropriate certifications, corrects aid dollar limit specification, amalgamates supplemental amortization aid with amortization aid, and shifts the date for the payment of residual aid to teacher retirement plans from July 1 to July 15, when other aid is payable.
71	111.1	SF 429 (Pappas); HF 629 (Murphy, M.)	423A.02, Subd. 1b	Police & paid fire relief associations	Simplifies the additional amortization state aid provision, replaces broad generic references to aid recipients with five specific recipients (the city of Duluth, the SPTRFA, the city of Minneapolis, the city of Virginia, and the minimum volunteer firefighter state aid program), revises the aid allocation percentages consistent with prior law now that all merged former local police and fire consolidation accounts no longer have an additional municipal contribution and appropriately revises the triggering event for potential future reallocations of Minneapolis and Virginia aid.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
72	113.14	SF 429 (Pappas); HF 629 (Murphy, M.)	423A.02, Subd. 2	Police & paid fire relief associations	Revises the amortization state aid continuation eligibility by eliminating all obsolete eligibility provisions and clarifying Fairmont and Minneapolis continuing eligibility.
73	113.31	SF 429 (Pappas); HF 629 (Murphy, M.)	423A.02, Subd. 3	Police & paid fire relief associations	Eliminates obsolete references, moves the teacher retirement fund payment date back to July 15 annually, and adds a loss of eligibility provision for the DTRFA comparable to the SPTRFA provision to the reallocation of amortization and supplemental amortization aid provision.
74	114.22	SF 429 (Pappas); HF 629 (Murphy, M.)	423A.02, Subd. 3a	Police & paid fire relief associations	Combines the current amortization aid and supplemental amortization aid maximums into one aid maximum, reflecting the combination of the amortization state aid and the supplemental amortization state aid.
75	114.31	SF 429 (Pappas); HF 629 (Murphy, M.)	423A.02, Subd. 4	Police & paid fire relief associations	Revises language to reflect the consolidation of the amortization state aid and supplemental amortization state aid and reflects the consolidation of certain PRA-P&F additional municipal contributions for former merged police and fire relief associations.
76	115.10	SF 429 (Pappas); HF 629 (Murphy, M.)	423A.02, Subd. 5	Police & paid fire relief associations	Revises the amortization state aid; program termination provision to reflect the consolidation of the supplemental amortization aid and the amortization aid and adds DTRFA full funding as the alternative termination trigger.
77	115.18	SF 429 (Pappas); HF 629 (Murphy, M.)	424A.001, Subd. 4	VFRA retirement coverage	Revises reference to the Bloomington Fire Department Relief Association in the definition of relief association provision.
78	116.9	SF 429 (Pappas); HF 629 (Murphy, M.)	424A.02, Subd. 9	VFRA retirement coverage	Replaces 1969 Guidelines Act citation with Bloomington Fire Guidelines Act citation in the ancillary benefit limitations provision.
79	118.5	SF 429 (Pappas); HF 629 (Murphy, M.)	475.52, Subd. 6	Municipal bonding authority	Replaces 1969 Guidelines Act citation with Bloomington Fire Department Relief Association reference in the pension-related bonding provision.
80	118.18	SF 429 (Pappas); HF 629 (Murphy, M.)	--	Revisor instructions	Removes Sec. 69.77, from the statutory code, reflecting the conversion of the 1969 Police and Fire Relief Association Guidelines Act into a Bloomington Fire Dept. Relief Association special law. Recodifies current M.S., Sec. 69.771-69.776 as future M.S., Sec. 424A.091-424A.096.
81	118.25	SF 429 (Pappas); HF 629 (Murphy, M.)	--	Repealer	Repeals various statutory provisions that related solely to local police and paid fire relief associations and repeals the supplemental amortization aid.
82	119.6	SF 429 (Pappas); HF 629 (Murphy, M.)	--	Effective date	Most of the sections are effective July 1, 2013, with the amortization state aid program provision effective on June 1 and eligibility for fiscal year 2013 amortization state aid retroactive to the effective dates of the Minneapolis and Fairmont relief association mergers.

Article 4: Volunteer Firefighter Retirement Changes

1	119.18	SF 274 (Pappas); HF 340 (Nelson)	353G.05, Subd. 2	PERA-SVP	Changes the deadline date for municipalities to act on a fire department election to join the statewide volunteer fire retirement plan by extending it from 90 days to 120 days after the receipt of the PERA cost analysis document on a potential transfer, effective July 1, 2013.
2	119.29	SF xxxx; HF xxxx (13-1824)	69.771, Subd. 1	VFRAs	Replaces description of volunteer firefighter relief associations with appropriate cross-references.
3	120.13	SF xxxx; HF xxxx (13-1824)	69.774, Subd. 1	VFRAs	Revises statutory cross-references to general volunteer fire benefit coverage law and updates the language style and usage to current conventions.
4	121.33	SF xxxx; HF xxxx (13-1824)	424A.001, New Subd. 11	VFRAs	Defines "fiscal year" as calendar year for volunteer firefighter relief associations.
5	122.5	SF xxxx; HF xxxx (13-1824)	424A.01, Subd.	VFRAs	Clarifies exceptions to return to service for various statute-based leaves and clarifies service periods for regained credit.
6	125.9	SF xxxx; HF xxxx (13-1824)	424A.015, Subd. 1	VFRAs	Clarifies an exception to the service separation requirement for certain firefighters rehired full-time.
7	125.29	SF xxxx; HF xxxx (13-1824)	424A.015, Subd. ?	VFRAs	Eliminates an obsolete reference to a death benefit in the IRA transfer provision.
8	126.6	SF xxxx; HF xxxx (13-1824)	424A.016, Subd. 6	VFRAs	Replaces specified identical pension qualifications in the defined contribution deferred service pension provision with cross-reference to service pension provision.
9	127.22	SF xxxx; HF xxxx (13-1824)	424A.02, Subd. 7	VFRAs	Replaces specified identical pension qualifications in the deferred defined benefit service pension provision with cross-reference to service pension provision, requires municipal approval of deferred interest rates set by board, and clarifies start date for deferred service pension interest.
10	129.20	SF xxxx; HF xxxx (13-1824)	424A.10, Subd. 1	VFRAs	Eliminates an obsolete statutory reference from the survivor definition in the supplemental lump sum benefit provision.
11	130.7	SF xxxx; HF xxxx (13-1824)	424A.10, Subd. 2	VFRAs	Eliminates the requirement of bylaw inclusion for supplemental benefit.

Section-by-Section Summary of Delete-All Amendment S0489-6A

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
12	131.1	SF 96 (Chamberlain); HF 156 (Dean, M.)	Uncoded	White Bear Lake VFRA; local law	Permits the White Bear Lake Volunteer Firefighter Relief Association to provide a \$2,000 lump sum death benefit to the estates of firefighters with at least 20 years of service who retired before 2008.
13	131.15	SF xxxx; HF xxxx (13-1824)	Repealer	--	Repeals Section 424A.10, Subd. 5, an obsolete retroactive supplemental benefit payment provision.
Article 5: One Person and Small Group Retirement Changes					
1	131.20	SF 280 (Pappas); HF 345 (Nelson)	352.01, Subd. 2a	MSRS-General	Adds employees of the Minnesota Association of Professional Employees (MAPE) in the definition of state employee unless the person is already retired from MSRS-General.
2	133.8	SF 280 (Pappas); HF 345 (Nelson)	352.029, Subd. 1	MSRS-General	Adds appropriate qualifier to the applicability provision of the general labor organization MSRS-General coverage provision.
3	133.17	SF 280 (Pappas); HF 345 (Nelson)	352.029, Subd. 2a	MSRS-General	Adds appropriate qualifier to the salary limitation of the general labor organization MSRS-General coverage provision.
4	133.29	SF 280 (Pappas); HF 345 (Nelson)	352.029, Subd. 2b	MSRS-General	Adds appropriate qualifier to the post-retirement earnings restriction of the general labor organization MSRS-General coverage provision.
5	134.9	SF 280 (Pappas); HF 345 (Nelson)	352.029, Subd. 3	MSRS-General	Adds appropriate qualifier to the contributions requirement of the general labor organization MSRS-General coverage provision.
6	134.19	SF 280 (Pappas); HF 345 (Nelson)	352.029, Subd. 5	MSRS-General	Adds appropriate qualifier to the board membership exclusion of the general labor organization MSRS-General coverage provision.
7	134.24	SF 573 (Eaton); HF 420 (Hilstrom)	New 356.408	Various plans	Permits any retiree or disabilitant from a Combined Service Annuity plan to terminate the non-spousal optional annuity survivor designation, if the designated survivor agrees. Upon the retiree or disabilitant and the designated survivor filing valid termination statements with the executive director of the applicable plan, the retiree or disability must receive benefits based on a single life annuity.
8	135.20	SF 573 (Eaton); HF 420 (Hilstrom)	356.48	Various plans; SPTRFA	Adds the St. Paul Teachers Retirement Fund Association to the list of retirement plans permitted to recognize court-ordered terminations of spousal optional annuity survivor designations
9	136.5	SF 279 (Sieben); HF 347 (Kahn)	Uncoded	MSRS-General	Permits an MSRS-General plan member to purchase 90 days of uncredited prior service credit in the MSRS-General and to gain the eligibility for the Rule of 90 benefit tier by the consequent resetting of his allowable service credit start date
10	137.10	SF 594 (Dahle); HF 705 (Bly)	Uncoded	PERA-General	Permits a former Northfield Transit Division employee, to purchase 43 months of allowable service credit and salary credit to correct for the period of public employment he rendered that was unreported to PERA by paying the equivalent member contribution amount plus interest and obligating the City of Northfield to pay the balance of the full actuarial value service credit purchase payment amount determined under statute