

Legislative Commission on Pensions and Retirement

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TO: Members of the Legislative Commission on Pensions and Retirement

FROM: Susan Lenczewski, Executive Director
Rachel Barth, Deputy Director

DATE: May 8, 2017

RE: Summary of the 2017 Omnibus Retirement Bill, as of April 25, 2017

Introduction

Delete-all amendment S0545-2A contains all bills passed by the Pension Commission through April 25, 2017. S0545-2A is the 2017 Omnibus Retirement Bill.

Source Legislation for the 2017 Retirement Bill

The 2017 Omnibus Retirement Bill is a compilation of the following bills:

1. SF 26 (Sparks); HF 11 (Poppe): Austin Fire Relief Association/PERA-P&F; Permitting an alternative allocation of fire state aid for the City of Austin.
2. SF 436 (Pappas); HF 977 (O'Driscoll): MSRS-Correctional; Expanding coverage to add additional categories of employees at the Department of Corrections.
3. SF 522 (Frentz); HF 637 (Johnson, C.): MSRS-Correctional; Expanding coverage to add an additional category of employees at the Department of Human Services.
4. SF 545 (Rosen); HF 565 (O'Driscoll): Portions of the vetoed 2016 Omnibus Retirement Bill (*2016 original source bills are identified in the section-by-section summary in italics*).
5. SF 746 (Rosen); HF 721 (Murphy, M.): TRA; Administrative provisions.
6. SF 1375 (Rosen); HF 1471 (O'Driscoll): PERA; Administrative provisions.
7. SF 1376 (Rosen); HF 1460 (O'Driscoll): MSRS; Administrative provisions.
8. SF 1384 (Rosen); HF 1672 (Murphy, M.): VFRA; Incorporating the recommendations of the Volunteer Fire Relief Association Working Group.
9. SF 1839 (Miller); HF xxxx: TRA/IRAP; Authorizing a Winona State University employee to elect prospective and retroactive TRA coverage.
10. SF 1945 (Lourey); HF 2092 (Rarick): PERA-SVFRP; Permitting the City of Brook Park to lower the service pension level for its volunteer firefighters under the PERA voluntary statewide volunteer firefighter retirement plan.
11. SF 2332 (Rosen); HF 2604 (O'Driscoll): PERA-SVFRP; Permitting the transfer of assets and liabilities from the PERA voluntary statewide volunteer firefighter retirement plan to a volunteer firefighter relief association.

Summary of the 2017 Omnibus Retirement Bill

Article 1: MSRS Administrative Provisions. (SF545/HF565; SF1376/HF1460)

- The article makes administrative or technical changes to the statutes governing the Minnesota State Retirement System (MSRS) that bring statutory language into conformity with actual practice, clarify ambiguous or confusing language, and repeal obsolete provisions.

Article 2: PERA Administrative Provisions. (SF545/HF565; SF1375/HF1471)

- The article makes administrative or technical changes to the statutes governing the Public Employees Retirement Association (PERA) that bring statutory language into conformity with actual practice, clarify ambiguous or confusing language, and repeal obsolete provisions.

Article 3: TRA Administrative Provisions. (SF545/HF565; SF746/HF721)

- The article makes administrative or technical changes to the statutes governing the Teachers Retirement Association (TRA) that bring statutory language into conformity with actual practice, clarify ambiguous or confusing language, and repeal obsolete provisions.

Article 4: SPTRFA Administrative Provisions. (SF545/HF565)

- The article makes administrative or technical changes to the statutes governing the St. Paul Teachers Retirement Fund Association (SPTRFA) that bring statutory language into conformity with actual practice, clarify ambiguous or confusing language, and repeal obsolete provisions.

Article 5: Retirement Systems, Generally, Administrative Provisions. (SF545/HF565; SF1375/HF1471)

- The article makes administrative or technical changes to the statutes governing Minnesota public plans in general that bring statutory language into conformity with actual practice, clarify ambiguous or confusing language, and repeal obsolete provisions.

Article 6: Actuarial Assumptions. (SF545/HF565)

- Lowers the TRA investment return assumption and the TRA payroll growth assumption.
- Updates the future salary increase assumption for MSRS-General, PERA-General, TRA, and SPTRFA and removes obsolete references.

Article 7: Volunteer Firefighter Relief Association Modifications. (SF545/HF565; SF26/HF11; SF1384/HF1672)

- Adopts the changes recommended by the 2015 and 2016 Volunteer Fire Relief Association Working Groups.
- Increases the maximum lump-sum service pension amount for defined benefit volunteer firefighter relief associations (“VFRAs”).
- Reduces the vesting requirements for Eden Prairie volunteer firefighters upon return to active service.
- Authorizes the City of Austin's allocation of fire state aid between its VFRA and PERA-P&F employer contributions.
- Establishes a Fire State Aid Work Group convened by PERA to address fire state aid.

Article 8: MSRS-Administered Retirement Plan Modifications. (SF436/HF977; SF545/HF565; SF522/HF637)

- Clarifies the deadline for submitting an application for disability benefits.
- Adds additional Department of Corrections and Department of Human Services employment positions to MSRS-Correctional.
- Codifies the Department of Human Services' review process for including additional employment positions in MSRS-Correctional.

Article 9: PERA-Administered Retirement Plan Modifications. (SF545/HF565; SF1945/HF2092; SF2332/HF2604)

- Revises the definition of "line of duty death" to include the definition under section 299A.41, Subdivision 3, which is consistent with the federal Hometown Heroes Act.
- Eliminates the requirement that monthly benefit volunteer firefighter plans that join the Statewide Volunteer Firefighter Retirement Plan ("PERA-SVFRP") must reimburse for PERA administrative expenses.
- Allows the City of Brook Park to lower the annual service pension level for its volunteer firefighters covered under PERA-SVFRP.
- Allows volunteer firefighters in PERA-SVFRP to transfer assets and members from PERA-SVFRP to a local relief association governed by Chapter 424A.

Article 10: Generally Applicable Retirement Changes. (SF545/HF565)

- Increases the maximum employer contribution for the laborers national industrial pension plan.
- Authorizes all state public retirement plans to accept gifts, donations, bequests, and life insurance death benefits.

Article 11: Small Group Retirement Changes. (SF545/HF565; SF1839/HFxxxx)

- Allows certain public pension plan employees to elect retroactive and prospective pension plan coverage in order to correct employer errors.

Article 12: Technical Corrections. (SF545/HF565)

- Removes obsolete references and provisions relating to the Duluth Teachers Retirement Fund Association and the Duluth school district.
- Removes obsolete references to provisions that are repealed in Article 2 (PERA).

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
Article 1: Minnesota State Retirement System Administrative Provisions					
1	1.8	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	3A.03, Subd. 2	Legislators Plan	Adds a reference to the MSRS-General refund repayment provision; repayment to be made in partial payments during employment or as a lump sum up to six months after termination.
2	1.26	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	3A.03, Subd. 3	Legislators Plan	Clarifies that plan can accept transfers from the general fund.
3	2.3	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	16A.14, Subd. 2a	MSRS Deferred Compensation Plan	Adds an exception from the SWIFT allotment and encumbrance system for transactions within MSRS' defined contribution funds, which are administered by MSRS' contracted record keeper.
4	2.10	SF1376 (Rosen); HF1460 (O'Driscoll)	352.01, Subd. 2a	MSRS-General	Includes employees of the Perpich Center for Arts Education in MSRS-General coverage, but only if they were covered by the plan on 7/1/2016.
5	4.11	SF1376 (Rosen); HF1460 (O'Driscoll)	352.01, Subd. 2b	MSRS-General	Clarifies the coverage exclusion for part-time employees of the Univ. of Minnesota.
6	8.4	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	352.03, Subd. 5	MSRS Plans	Revises the qualifications the Board must consider when hiring an executive director; adds references to a deputy director position.
7	8.20	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	352.03, Subd. 6	MSRS Plans	Authorizes the executive director to appoint a deputy director with Board approval.
8	10.11	SF1376 (Rosen); HF1460 (O'Driscoll)	352.113, Subd. 4	MSRS Plans	Adds "nurse practitioner" to the list of authorized medical providers for disability determinations and extends the disability benefit application deadline in cases of cognitive impairment.
9	12.1	SF1376 (Rosen); HF1460 (O'Driscoll)	352.113, Subd. 14	MSRS Plans	Allows the executive director to waive the earnings reporting requirement for disabled members who are not being asked to undergo regular medical or psychological exams.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
10	12.11	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	352.23	MSRS- General	Clarifies that repayment of a refund may be made in partial payments during employment or lump sum up to six months after termination.
11	13.1	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	352B.11, Subd. 4	State Patrol Plan	Ties the State Patrol Plan repayment provision to the General Plan provision; repayment to be made in partial payments during employment or lump sum up to six months after termination.
12	13.11	SF1376 (Rosen); HF1460 (O'Driscoll)	352D.02, Subd. 1	MSRS- Unclassified	Clarifies the MSRS-Unclassified to MSRS-General transfer provision
13	15.13	SF1376 (Rosen); HF1460 (O'Driscoll)	352D.02, Subd. 3	MSRS- Unclassified	Clarifies the MSRS-Unclassified to MSRS-General transfer provision
14	16.27	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	352D.05, Subd. 4	MSRS- Unclassified	Ties the MSRS-Unclassified Plan refund repayment provision to the General Plan provision; repayment to be made in partial payments during employment or lump sum up to six months after termination.
15	17.9	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	490.124, Subd. 12	Judges Plan	Ties the Judges Plan refund repayment provision to the General Plan provision; repayment to be made in partial payments during employment or lump sum up to six months after termination.

Article 2: Public Employees Retirement Association Administrative Provisions

1	17.26	SF1375 (Rosen); HF1471 (O'Driscoll)	353.01, Subd. 2b	PERA-General	In the description of foreign citizens provision, replaces "monthly earnings" with "annual salary" and "H-1b work visa" with "work visa" and clarifies when membership begins if the employee's work permit or work visa extends beyond three years.
2	21.29	SF1375 (Rosen); HF1471 (O'Driscoll)	353.01, Subd. 10	PERA-General	Clarifies the definition of salary for a leave of absence to state that if an employer spreads out the salary paid to a member over a period of leave, that salary will be used for pension purposes only if it is paid at the full-time rate.
3	25.12	SF1375 (Rosen); HF1471 (O'Driscoll)	353.01, Subd. 47	PERA-General PERA-Corr. PERA-P&F	Clarifies that a member receives service credit for vesting purposes for each year of service covered by the plan in which the member is covered. This is not a change in the requirement but conforms the statute to established practice.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
4	27.15	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	353.0162	PERA Defined Benefit Plans	Merges the service credit purchase provision into the salary purchase provision to provide one method for purchasing missed periods of service due to an authorized leave of absence.
5	29.14	SF1375 (Rosen); HF1471 (O'Driscoll)	353.03, Subd. 3	PERA Board	Deletes a redundant board duty to authorize procedures for use of electronic signatures.
6	31.1	SF1375 (Rosen); HF1471 (O'Driscoll)	353.29, Subd. 4	PERA	Removes the requirement that annuity applications and proof of identity be in writing.
7	31.12	SF1375 (Rosen); HF1471 (O'Driscoll)	353.29, Subd. 7	PERA	Reduces the period of retroactivity for an annuity starting date from the current 12 months to 6 months, aligning PERA with MSRS and TRA.
8	32.1	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	353.32, Subd. 1	PERA- General	Clarifies that if a member dies before receiving a retirement annuity, any prior disability or survivor benefits paid by the fund must be deducted from the amount refunded to the beneficiary.
9	32.15	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	353.34, Subd. 2	PERA- General	Clarifies that if a member terminates public service and elects to take a refund, any prior disability benefits paid by the fund must be deducted from the refund.
10	33.1	SF1375 (Rosen); HF1471 (O'Driscoll)	353.35, Subd. 1	PERA- General	Clarifies language and add the limitation that a person has a one-time right to repay a refund.
11	33.20	SF1375 (Rosen); HF1471 (O'Driscoll)	353.37, Subd. 1	PERA- General	Clarifies that the reemployed annuitant pension reduction occurs only for employment in a PERA-covered position or for a labor organization representing employees in PERA-covered employment.
12	34.7	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	353.64, Subd.10	PERA-P&F	Specifies that Hennepin Healthcare Systems Inc. supervisors and managers of paramedics or emergency medical technicians are covered by PERA-P&F if they are full-time and certified as a paramedic or emergency medical technician.
13	35.1	SF1375 (Rosen); HF1471 (O'Driscoll)	353F.02, Subd. 5a	PERA Privatizations	Clarifies the definition of "privatized former public employer" to be the medical facility at the time of the initial privatization.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
14	35.9	SF1375 (Rosen); HF1471 (O'Driscoll)	353F.04, Subd. 2	PERA Privatizations	Replaces the term "successor entity" with the term "privatized former public employer" defined in 353F.02, Subd. 5a.
15	35.25	SF1375 (Rosen); HF1471 (O'Driscoll)	353F.05	PERA Privatizations	Replaces the term "successor entity" with "privatized former public employer" defined in 353F.02, Subd. 5a.
16	36.15	SF1375 (Rosen); HF1471 (O'Driscoll)	353F.057	PERA Privatizations	Deletes the term "successor entity" from the termination from service requirement.
17	36.24	SF1375 (Rosen); HF1471 (O'Driscoll)	353F.06	PERA Privatizations	Deletes the term "successor entity" from the application of reemployed annuitant earnings limitations provision.
18	37.1	SF1375 (Rosen); HF1471 (O'Driscoll)	353F.07	PERA Privatizations	Deletes "successor entity" from the effect on refund provision.
19	37.12	SF1375 (Rosen); HF1471 (O'Driscoll)	New 353F.09	PERA Privatizations	Adds a new section stating that benefits for privatized employees end when the privatized entity or its operations are sold again to another employer.
20	37.24	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	Repealer	PERA	Repeals Minn. Stat. § 353.0161 because the language was merged into 353.0162.

Article 3: Teachers Retirement Association Provisions Administrative Provisions

1	37.30	SF545 (Rosen); HF565 (O'Driscoll) SF746 (Rosen); HF721 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.05, Subd. 2	TRA	Removes obsolete references to the Duluth school district and MnSCU; excludes employees of the Perpich Center for Arts Education if they were covered by MSRS-General on 7/1/2016; and clarifies that any charter school director covered by PERA as of 7/1/2017, will continue in PERA rather than TRA.
2	39.22	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.05, New Subd. 17a	TRA	Adds the definition of "former spouse" to clarify that the phrase refers to a person no longer married to a member due to divorce, separation, or annulment.
3	39.27	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.06, Subd. 2	TRA	Revises the qualifications the Board of Trustees must consider when hiring an executive director.
4	40.13	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.06, Subd. 2a	TRA	Authorizes the executive director to designate a deputy executive director with Board approval.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
5	42.13	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.095	TRA	Extends from one to five years the number of years of authorized medical leave that can be considered allowable service credit if the member makes the required payment; requires the executive director to reject an application for TRA disability benefits if the member is only applying because a long-term disability insurance policy requires the application.
6	43.3	SF746 (Rosen); HF722 (Murphy, M.)	354.44, Subd. 3	TRA	Extends the time period for applying for pension benefits before termination of employment from 120 days to 180 days.
7	43.12	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.44, Subd. 9	TRA	Adds a conforming change to reflect the current method of counting service credit, which is now based on portions of a year rather than number of days.
8	43.19	SF746 (Rosen); HF722 (Murphy, M.)	354.45, New Subd. 3	TRA	Upon the death of a former spouse who was receiving a 15-year certain annuity or other guaranteed payment stream, the remaining payments will be made to the former spouse's designated beneficiary or, if there is none, to the former spouse's estate or as otherwise ordered by a court.
9	43.27	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.46, Subd. 6	TRA	Clarifies that if a member has multiple designated beneficiaries, each beneficiary has right to apply for an annuity separate from the other beneficiaries.
10	44.10	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.48, Subd. 1	TRA	Clarifies that a totally and permanently disabled member is entitled to a disability benefit if the member has not reached normal retirement age; removes obsolete minimum salary requirement.
11	44.20	SF746 (Rosen); HF722 (Murphy, M.)	354.512	TRA	Removes a waiting period requirement that will allow TRA to collect delinquent payments more quickly.
12	45.1	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354.52, Subd. 4	TRA	Removes the requirement that TRA must wait 60 days after notifying a school district or charter school of delinquent contributions to contact MMB.
13	45.12	SF746 (Rosen); HF722 (Murphy, M.)	354.52, Subd. 4d	TRA	Removes an unnecessary requirement that a school district report to TRA the beginning and ending dates for the school work year by June 30.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
14	45.19	SF746 (Rosen); HF722 (Murphy, M.)	354.55, Subd. 11	TRA	Deletes an ambiguous requirement regarding how to calculate the automatic 2% augmentation when the teacher has more than one period of service.
15	47.17	SF746 (Rosen); HF722 (Murphy, M.)	354.66, Subd. 2	TRA	Permits TRA to waive a fine that would otherwise be imposed for failure to deliver a part-time teacher agreement to TRA according to the statutory due date.
16	48.9	SF746 (Rosen); HF722 (Murphy, M.)	354.72, Subd. 1	TRA	Clarifies that the purchase of service credit for leaves of absence and strike periods provision applies to both paid and unpaid leaves.
17	48.16	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	423A.02, Subd. 3	TRA, SPTRFA	Removes obsolete reference to the Duluth Teachers Retirement Fund Association in reallocating fire state aid.

Article 4: St. Paul Teachers Retirement Fund Association Administrative Provisions

1	49.7	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354A.093, Subd. 4	SPTRFA	Removes obsolete reference to "applicable first class city" and replaces it with "St. Paul" to refer to SPTRFA.
2	49.17	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354A.093, Subd. 6	SPTRFA	Clarifies the periods during which 8.5% or 8% interest rate applies for service credit purchases after a period of military service.
3	49.25	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354A.096	SPTRFA	Clarifies the periods during which 8.5% or 8% interest rate applies for service credit purchases after a medical leave.
4	50.18	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	354A.38	SPTRFA	Clarifies the periods during which 8.5% or 8% interest rate applies to the repayment of a refund.

Article 5: Retirement Systems, Generally, Administrative Provisions

1	51.8	SF1375 (Rosen); HF1471 (O'Driscoll)	356.32, Subd. 2	Retirement, Generally; PERA-Corr.	Adds PERA-Correctional to the list of plans subject to the proportionate annuity requirement.
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Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
2	51.26	SF1375 (Rosen); HF1471 (O'Driscoll)	356.47, Subd. 3	Retirement, Generally	Replaces the current description of the federal requirements regarding repayment of reemployed annuitant withholding amounts with a reference to § 356.635, Subd. 3-7, which sets forth the federal requirements governing direct rollovers.
3	53.1	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.50, Subd. 2	All plans except VFRA's and TRA	Clarifies the periods during which 8.5% or 8% interest rate applies for service credit purchases related to an award of back pay, for all plans except TRA.
4	53.27	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.551, Subd. 2	All plans except VFRA's and TRA	Clarifies the periods for when an 8.5% or 8% interest rate applies for service credit purchases generally, for all plans except TRA.
5	55.6	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.635, New Subd. 9a	All plans	Revises and supplements definitions relating to the annual limits on pension benefits payable and additions to defined contribution accounts under the federal Internal Revenue Code and consolidates all definitions into a new subdivision.
6	56.12	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.635, Subd. 10	All plans	Clarifies the language regarding the annual limit on pension benefits payable applicable to all pension plans, as required by the federal Internal Revenue Code.
7	57.2	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.635, New Subd. 11	All plans	Adds a new subdivision setting forth the annual limit on additions to defined contribution accounts that is applicable to all defined contribution plans, as required by the federal Internal Revenue Code.
8	57.11	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.635, New Subd. 12	All plans	Adds a new subdivision that incorporates by reference Section 415 of the federal Internal Revenue Code, relating to annual limits on pensions and contributions.
9	57.20	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.635, New Subd. 13	All plans	Adds a new subdivision that authorizes the executive director of each retirement plan to correct operational, document or other errors to preserve the plan's tax qualification, including corrections described in the Internal Revenue Service's Employee Plans Compliance Resolution System.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
10	58.5	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 1	All plans except SPTRFA and VFRAs	Revises the definitions relating to the retirement plans' appeal procedures for member claims for benefits; adds a new definition for "petitioner."
11	58.26	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 2	All plans except SPTRFA and VFRAs	Clarifies that a member may appeal to the executive director in writing a staff decision regarding eligibility, benefits or other rights.
12	59.4	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 3	All plans except SPTRFA and VFRAs	Clarifies the information the executive director must provide to a member in the notice of determination, which must include timing and contents requirements for filing a petition for review.
13	60.1	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 4	All plans except SPTRFA and VFRAs	Clarifies the additional information the executive director must provide to the member in the notice of determination if the member's benefit is being terminated.
14	60.19	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 5	All plans except SPTRFA and VFRAs	Clarifies the process a member must follow to file a timely petition with the plan's governing board for review of the executive director's determination.
15	61.4	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 6	All plans except SPTRFA and VFRAs	Removes obsolete reference to "chief administrative officer" and replaces it with "executive director."
16	61.10	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 7	All plans except SPTRFA and VFRAs	Clarifies that the executive director may direct that a fact-finding conference with an administrative law judge or a vocational assessment is to occur; clarifies the filing and timing requirements for holding a hearing before the plan's board.
17	62.20	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 8	All plans except SPTRFA and VFRAs	Specifies the limits on the contents of the record to be delivered to the governing board prior to the hearing.
18	63.13	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 9	All plans except SPTRFA and VFRAs	Removes obsolete reference to "chief administrative officer" and replaces it with "executive director".

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
19	63.22	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 10	All plans except SPTRFA and VFRAs	Clarifies the requirements for conducting a hearing before the applicable plan's governing board, for participation by representatives of the member and the plan, and regarding the content and timing of a decision by the governing board.
20	64.28	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 11	All plans except SPTRFA and VFRAs	Simplifies the requirements and provides the governing board with more discretion in determining disability medical issues.
21	65.15	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 12	All plans except SPTRFA and VFRAs	Simplifies cross-references to the statute governing the conduct of an administrative fact-finding conference.
22	65.25	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.96, Subd. 13	All plans except SPTRFA and VFRAs	Clarifies the deadline for appealing the decision of a governing board to the state Court of Appeals.
23	66.4	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	Repealer	All plans except SPTRFA and VFRAs	Repeals Minn. Stat. §§ 356.611, Subd. 3, 3a, 4, and 5; and 356.96, Subd. 14 and 15, because they are obsolete or have been merged into other subdivisions.

Article 6: Actuarial Assumption Changes

1	66.11	SF545 (Rosen); HF565 (O'Driscoll); <i>2016 HF2807 (O'Driscoll); SF2536 (Pappas)</i>	356.215, Subd. 8	MSRS, PERA, TRA, SPTRFA	Sets single 8% interest rate assumption for TRA, revises salary increase assumption calculation for SPTRFA, reduces salary increase assumptions for MSRS, PERA and TRA, and reduces payroll growth assumption for TRA to 3.5%.
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Article 7: Volunteer Firefighter Relief Association Modifications

1	71.31	SF1384 (Rosen); HF1672 (Murphy, M.)	356A.06, Subd.7	VFRAs	Clarifies the corporate stock restriction provision by requiring all purchases of shares of exchange-traded or mutual funds to be consistent with the provision governing securities generally.
2	76.1	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.001, Subd. 2	VFRAs	Updates the definition of "fire department" to include joint powers fire departments.
3	76.6	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.001, New Subd. 2a	VFRAs	Adds a new definition of "municipal" to mean a city or township.
4	76.10	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.001, Subd. 3	VFRAs	Updates the definition of "municipality" to include joint powers fire departments.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
5	76.18	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.001, Subd. 10	VFRAs	Revises the definition of "volunteer firefighter" to conform to the new definition of "fire department" in 424A.001, Subd. 2.
6	77.1	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.002, Subd. 1	VFRAs	Revises the authorization of new relief associations provision to conform to the new definition of "fire department" in 424A.001, Subd. 2.
7	77.9	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3137 (O'Driscoll); SF2473 (Rosen/Pappas)</i>	New Section 424A.003	VFRAs	Adds a new requirement that the fire chief annually certify each volunteer firefighter's service credit to the associated relief association and municipality and provide notice to the firefighter; gives the firefighter a right to challenge the fire chief's determination.
8	78.7	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.01, Subd. 1	VFRAs	Adds "joint powers entity" to the fire prevention personnel membership provision.
9	78.12	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3137 (O'Driscoll); SF2473 (Rosen/Pappas)</i>	424A.01, New Subd. 4a	VFRAs	Restricts firefighters from receiving relief association service credit for the same hours for which a PERA plan has already provided coverage.
10	78.20	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.01, Subd. 5	VFRAs	Revises the membership provision to conform to the new definition of "municipality" in 424A.001, Subd. 2a.
11	79.5	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3137 (O'Driscoll); SF2473 (Rosen/Pappas)</i>	424A.01, New Subd. 5a	VFRAs	Expands relief association membership eligibility to volunteer emergency medical personnel if the associated relief association's bylaws and municipal entity authorizes the eligibility.
12	79.23	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.01, Subd. 6	VFRAs	Clarifies that the return to service provision applies only to volunteer firefighters who take a break in service and then return to active firefighting.
13	83.1	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.015, Subd. 1	VFRAs	Revises the separation from active service exception provision to conform to the new definitions of "municipality" and "fire department" in 424A.001, Subd. 2 and 2a.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
14	83.20	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3137 (O'Driscoll); SF2473 (Rosen/Pappas)</i>	424A.015, New Subd. 7	VFRAs	Adds defined contribution relief associations to the provisions for combined service pensions and moves the combined service pensions provision from the section for defined benefit relief associations to the section that applies to both defined benefit and defined contribution relief associations.
15	84.15	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.016, Subd. 2	VFRAs	Revises the term "a nonprofit firefighting corporation" to be "an independent nonprofit firefighting corporation" for consistency.
16	85.11	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.02, Subd. 1	VFRAs	Revises the term "a nonprofit firefighting corporation" to be "an independent nonprofit firefighting corporation" for consistency.
17	86.13	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2785 (Loon); SF2443 (Hann)</i>	424A.02, Subd. 3	VFRAs	Increases the maximum lump-sum service pension amount per year of credited service for all defined benefit relief associations. Allows Eden Prairie VFRA to increase pension amount earlier than 1/1/2018 upon local approval.
18	95.25	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.02, Subd. 3a	VFRAs	Revises the term "nonprofit firefighting corporation" to be "independent nonprofit firefighting corporation" for consistency.
19	96.30	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.02, Subd. 7	VFRAs	Clarifies the deferred service pensions provision to add "joint powers entity."
20	98.19	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.04, Subd. 1	VFRAs	Clarifies defined terms in the board of trustees membership provision.
21	100.5	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.07	VFRAs	Revises the term "a nonprofit firefighting corporation" to be "an independent nonprofit firefighting corporation" for consistency.
22	100.14	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.091, Subd. 3	VFRAs	Revises the term "nonprofit firefighting corporation" to be "independent nonprofit firefighting corporation" for consistency.
23	102.19	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.094, Subd. 3	VFRAs	Revises the term "nonprofit firefighting corporation" to be "independent nonprofit firefighting corporation" for consistency.
24	102.24	SF1384 (Rosen); HF1672 (Murphy, M.)	424A.10, Subd. 1	VFRAs	Authorizes emergency medical personnel to receive supplemental benefits if they are eligible to join the local relief association.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
25	103.28	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3137 (O'Driscoll); SF2473 (Rosen/Pappas)</i>	424B.20, Subd. 4	VFRAs	Provides default procedures for allocating special fund assets after a joint powers fire department dissolves and the joint powers agreement is silent on asset allocation.
26	105.7	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF2785 (Loon); SF2443 (Hann)</i>	Special law provision	Eden Prairie VFRA	Lowers the vesting period requirement for the Eden Prairie relief association for retired firefighters returning to active service.
27	105.27	SF26 (Sparks); HF11 (Poppe)	Special law provision	City of Austin; Austin VFRA	Retroactively authorizes the City of Austin to allocate fire state aid between its VFRA and PERA-P&F despite current law, and forgives the \$214,605 debt the City owes the VFRA under current law for that allocation since 2013 (when the law was changed).
28	106.18	LCPR Amendments S0026-1A and -2A to SF26 (Sparks); HF11 (Poppe)	Special law provision	VFRAs; PERA	Establishes a Fire State Aid Work Group, to be convened by PERA, to study the impact of allowing municipalities to allocate of a portion of fire state aid to pay PERA-P&F employer contributions.
29	108.12	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3137 (O'Driscoll); SF2473 (Rosen/Pappas)</i>	Repealer	VFRAs	Repeals Minn. Stat. § 424A.02, Subd. 13, because the language was moved to the newly created § 424A.015, Subd. 7.

Article 8: MSRS-Administered Retirement Plan Modifications

1	108.17	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF659 (O'Driscoll); SF588 (Pappas)</i>	352.113, Subd. 2	MSRS- General	Adds a reference to the deadline set forth in Sec. 352.113, Subd. 4, Para. (g), for submitting an application for total and permanent disability benefits, which is 18 months after termination of employment.
2	109.1	S.F. 522 (Frentz); H.F. 637 (Johnson, C.)	352.91; Subd. 3f	MSRS- Correctional	Adds the Dept. of Human Services (DHS) "physical therapist" position at the St. Peter Hospital to the list of positions eligible for correctional plan coverage.
3	110.19	SF436 (Pappas); HF977 (O'Driscoll)	352.91; Subd. 3g	MSRS- Correctional	Adds the Dept. of Corrections (DOC) "food supervisor" and "medical assistant, certified" positions to the list of positions eligible for correctional plan coverage.
4	111.7	Amendment S0522-1A to S.F. 522 (Frentz); H.F. 637 (Johnson, C.)	352.91; New Subd. 4c	MSRS- Correctional	Codifies the DHS internal procedure for recommending positions eligible for correctional plan coverage.
5	112.6	SF436 (Pappas); HF977 (O'Driscoll)	Uncoded	MSRS- Correctional	Specifies the coverage transfer dates and retroactivity for the DOC positions.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
Article 9: PERA-Administered Retirement Plan Modifications					
1	112.15	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 LCPR H2807-5A, from 2016 HF2810 (Howe); SF2743 (Pappas)</i>	353.01, Subd. 43	PERA-P&F	Amends the definition of "line of duty death" to add a second definition, which is a death as determined by the Commissioner of Public Safety to meet the definition of "killed in the line of duty" in Sec. 299A.41, Subd. 3, which includes death from heart attack, stroke, or vascular rupture that occurs while performing dangerous police and fire duties or within 24 hours of performing such duties. Makes the definition consistent with the definition under the federal Hometown Heroes Act.
2	112.24	SF2332 (Rosen); HF2604 (O'Driscoll)	353G.01, Subd. 9	PERA-SVFRP	Amends the definition of "municipality" to include fire departments run by an independent nonprofit firefighting corporation and by a joint powers agreement.
3	113.1	SF2332 (Rosen); HF2604 (O'Driscoll)	353G.01, Subd. 9a	PERA-SVFRP	Adds a new definition for "relief association."
4	113.8	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 H Gov Ops; S State & Local H0588-4A/ S0588-4A</i>	353G.02, Subd. 6	PERA-SVFRP	Eliminates the requirement that the next nine relief associations to join the monthly benefit division reimburse the Spring Lake Park-Blaine-Moundsview Fire Dept. for administrative expenses above \$33,600.
5	113.27	SF2332 (Rosen); HF2604 (O'Driscoll)	353G.03, Subd. 3	PERA-SVFRP	Expands the number of volunteer firefighter members on the Advisory Board from eight to ten.
6	114.12	SF2332 (Rosen); HF2604 (O'Driscoll)	353G.08, Subd. 3	PERA-SVFRP	Expands the list of allowable asset disbursements to include a transfer of assets for a withdrawal from PERA-SVFRP.
7	114.23	SF2332 (Rosen); HF2604 (O'Driscoll)	353G.11, Subd. 1	PERA-SVFRP	Amends the maximum lump-sum benefit that can be paid to always equal the allowable maximum benefit that can be paid out under 424A.02, Subd. 3., Para. (d).
8	115.7	SF2332 (Rosen); HF2604 (O'Driscoll)	New Section 353G.17	PERA-SVFRP	Creates a new section that provides procedures and requirements for withdrawing from PERA-SVFRP and transferring assets to a local relief association governed by Chapter 424A.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
9	118.30	SF1945 (Lourey); HF2092 (Rarick)	Special law provision	Brook Park PERA-SVFRP	Authorizes the City of Brook Park to lower the annual service pension level for the Brook Park lump-sum account in PERA-SVFRP from \$1200 to \$600, retroactive to 1/1/2016.

Article 10: Generally Applicable Retirement Changes

1	119.12	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3136 (Thissen); SF2853 (Pappas)</i>	356.24, Subd. 1	Supplemental Plans	Increases the maximum employer contribution from \$5,000 to \$7,000 per year per employee to the laborers national industrial pension plan, under an exception to the prohibition on employer contributions to supplemental pension or deferred compensation plans.
2	121.23	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3805 (O'Driscoll)</i>	New 356.631	All plans	Allows plans to accept additional sources of payments, including gifts, donations, bequests, and life insurance death benefits.
3	122.2	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3805 (O'Driscoll)</i>	Repealer	MSRS, PERA	Repeals Minn. Stat. §§ 352.04, Subd. 11, and 353.34, Subd. 6, the plan-specific additional funding sources provisions, because they are duplicative.

Article 11: Small Group Retirement Changes

1	122.8	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3347 (Metsa); SF3011 (Tomassoni)</i>	Special law provision	MSRS-General	Permits a group of 22 MnDOT employees to purchase up to three months of 1989 service credit to gain Rule of 90 eligibility to correct an MSRS communication error.
2	124.24	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3351 (Theis); SF2890 (Pederson)</i>	Special law provision	PERA-General, MnSCU-IRAP	Allows an employee of St. Cloud State Univ. to purchase service credit in PERA for five years of erroneous MnSCU-IRAP coverage.
3	126.8	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3422 (Knoblach)</i>	Special law provision	TRA, MnSCU-IRAP	Allows an employee of St. Cloud State Univ. to elect retroactive and prospective TRA coverage rather than MnSCU-IRAP coverage to correct a MnSCU error.
4	128.4	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 HF3718 (Metsa); SF3366 (Tomassoni)</i>	Special law provision	TRA, MnSCU-IRAP	Allows two employees of Mesabi Range Community & Technical College to elect retroactive and prospective TRA coverage rather than MnSCU-IRAP coverage to correct a MnSCU error.
5	129.29	SF1839 (Miller); HFxxxx	Special law provision	TRA, MnSCU-IRAP	Allows an employee of Winona State University to elect retroactive and prospective TRA coverage rather than MnSCU-IRAP coverage to correct a MnSCU error.

Section-by-Section Summary of the 2017 Omnibus Retirement Bill (S0545-2A)

Sec.	Pg.Ln	Source Bill(s)	Stat. Provision	Retirement Plan	Summary
Article 12: Technical Corrections					
1	131.25	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 H0588-3A/S0588-3A</i>	353.01, Subd. 16	PERA	Removes obsolete references to a provision that is repealed in Article 2, Section 4.
2	134.20	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 H0588-3A/S0588-3A</i>	353.012	PERA	Removes obsolete references to provisions that are repealed in Article 2, Section 4.
3	134.29	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 H0588-3A/S0588-3A</i>	353.32, Subd. 4	PERA	Removes obsolete references to a provision that is repealed in Article 10, Section 3.
4	135.6	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 LCPR H2807-2A</i>	354A.011, Subd. 29	1st Class City Teacher Plans	Removes obsolete references to the Duluth Teachers Retirement Fund Assoc. and makes other conforming changes.
5	135.22	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 LCPR H2807-2A</i>	354A.095	1st Class City Teacher Plans	Removes obsolete reference to the Duluth Teachers Retirement Fund Assoc.
6	136.5	SF545 (Rosen); HF565 (O'Driscoll) <i>2017 LCPR S0545-1A</i>	354A.12, Subd. 3c	1st Class City Teacher Plans	Removes obsolete reference to the Duluth Teachers Retirement Fund Assoc.
7	136.21	SF545 (Rosen); HF565 (O'Driscoll) <i>2017 LCPR S0545-1A</i>	354A.31, Subd. 3	1st Class City Teacher Plans	Removes obsolete reference to the Duluth Teachers Retirement Fund Assoc.
8	137.31	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 LCPR H2807-2A</i>	354A.35, Subd. 2	1st Class City Teacher Plans	Removes obsolete reference to the Duluth Teachers Retirement Fund Assoc.
9	139.2	SF545 (Rosen); HF565 (O'Driscoll) <i>2017 LCPR S0545-1A</i>	356.47, Subd. 1	1st Class City Teacher Plans	Removes obsolete reference to the Duluth Teachers Retirement Fund Assoc.
10	139.16	SF545 (Rosen); HF565 (O'Driscoll) <i>2016 LCPR H2807-2A</i>	Repealer	1st Class City Teacher Plans	Repeals an obsolete provision for the Duluth Teachers Retirement Fund Assoc.