

An Act relating to public retirement systems; amending 11 O.S. 2001, Section 49-113.2, which relates to the Oklahoma Firefighters Pension and Retirement System; amending 11 O.S. 2001, Section 50-115.2, which relates to the Oklahoma Police Pension and Retirement System; amending 20 O.S. 2001, Section 1103E, which relates to the Uniform Retirement System for Justices and Judges; amending 47 O.S. 2001, Section 2-306.3, which relates to the Oklahoma Law Enforcement Retirement System; amending 70 O.S. 2001, Section 17-105, which relates to the Teachers' Retirement System of Oklahoma; amending 74 O.S. 2001, Section 916.1, which relates to the Oklahoma Public Employees Retirement System; modifying provisions related to death benefits; providing for characterization of benefit for purposes of federal income taxation; providing for private letter ruling request; providing an effective date; and declaring an emergency.