

An Act relating to retirement; amending 11 O.S. 2001, Sections 49-100.1, as amended by Section 1, Chapter 398, O.S.L. 2002, 49-106, as amended by Section 3, Chapter 398, O.S.L. 2002, 49-106.1, 49-106.2, 49-106.3, 49-116, as amended by Section 5, Chapter 398, O.S.L. 2002, 49-117.1, as amended by Section 6, Chapter 398, O.S.L. 2002, 49-117.3, as amended by Section 7, Chapter 398, O.S.L. 2002 (11 O.S. Supp. 2002, Sections 49-100.1, 49-106, 49-116, 49-117.1, and 49-117.3), which relate to the Oklahoma Firefighters Pension and Retirement System; conforming statutes to comply with the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA"); deleting references to repealed and revised provisions; clarifying language to include certain in-service distributions; clarifying language concerning certain employment after termination from a covered position; amending benefit limitation to comply with EGTRRA; eliminating certain benefit floor amount; amending applicable mortality table; deleting provisions related to repealed Section 415(e) of the Internal Revenue Code of 1986 as amended; providing for treatment of certain distributions; amending definition of "Eligible Retirement Plan"; amending reference; allowing second physical performance/agility testing; providing condition prior to approval of membership application; allowing certain trustee-to-trustee transfers; providing an effective date; and declaring an emergency.