

1 ENGROSSED HOUSE AMENDMENT
TO
2 ENGROSSED SENATE BILL NO. 691

By: Adelson of the Senate

3 and

4 Peterson (Ron) of the
5 House

6
7
8 (counties and county officers - allowing retired
9 county employees to return to work under certain
10 conditions -

11 effective date)

12
13 AMENDMENT NO. 1. Strike the stricken title, enacting clause and
14 entire bill and insert

15 "An Act relating to counties and county officers;
16 amending 19 O.S. 2001, Section 956, which relates to
17 county retirement systems; allowing certain retired
18 employees to return to work under certain
19 circumstances; and declaring an emergency.

20 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

21 SECTION 1. AMENDATORY 19 O.S. 2001, Section 956, is
22 amended to read as follows:

23 Section 956. No county employee shall be eligible for
24 retirement benefits under ~~this act~~ Section 951 et seq. of this title
until such employee:

1 1. Has attained the age of sixty-two (62) years and shall have
2 served for a period of at least fifteen (15) years with said county,
3 and the last two (2) years of such service shall have been
4 consecutive immediately preceding such retirement; or

5 2. Has attained the age of fifty-five (55) years and shall have
6 served for a period of at least thirty (30) years with said county;
7 or

8 3. Has attained the age at which the sum of the employee's age
9 and number of years of service with the county total eighty (80).
10 To be eligible for retirement benefits the employee's service with
11 the county shall have ceased. Provided, the board of trustees and
12 the board of county commissioners, by resolution, may allow retirees
13 to return to work on a part-time basis after the first month of
14 retirement and continue to be eligible for their retirement
15 benefits. Provided, that any county employee who shall have
16 completed fifteen (15) years of service as such county employee, the
17 last two (2) years of which shall have been consecutive, and who, at
18 the time of completing such fifteen (15) years of service shall not
19 have reached the age of sixty-two (62) years, may then elect to
20 retire, such retirement to become effective and all retirement
21 benefits to begin when such county employee shall have attained the
22 age of sixty-two (62) years, provided that such election shall be in
23 writing upon such form as the board of trustees shall direct, and
24 such election shall be signed by such employee and filed with the

1 board of trustees, and any funds paid into the retirement system by
2 such employee may not thereafter be withdrawn by such employee.
3 Provided, that when approved by the board of trustees of the county
4 retirement system and the board of county commissioners of any
5 county which has provided for a retirement fund and system as
6 authorized under the provisions of Section 951 of this title, the
7 board of trustees may lower the mandatory fifteen-year requirement
8 to not less than five (5) years by a resolution if the following has
9 occurred:

10 1. Prior to such action, an actuarial report on the system
11 shall be made by an independent professional actuary qualified as an
12 "Enrolled actuary" as defined by the Employee Retirement Income
13 Security Act (ERISA) of 1974, which report shall determine and
14 declare whether the reduction of the mandatory service requirement
15 would result in any additional unfunded or accrued liabilities and,
16 if so, the amount required to make the retirement system actuarially
17 sound expressed in dollars and in percent of the gross payroll.

18 2. Such report shall be filed with the board of trustees and
19 with the board of county commissioners and notice of the receipt and
20 filing of such report be given by the board of county commissioners
21 by publishing notice thereof in a newspaper of general circulation
22 in the county. Such report shall be a public document subject to
23 examination by any interested person. Any member of the retirement
24 system or any citizen of the county may, within thirty (30) days

1 from the date of such publication, file a petition in the district
2 court of the county in which the retirement system is located to
3 challenge the validity and accuracy of the actuarial report or any
4 other action taken in connection therewith, and the court is hereby
5 vested with jurisdiction to receive evidence and enter a judgment
6 affirming, modifying or rejecting the actuarial report or any
7 funding provisions, and such report shall be conformed in accordance
8 with any final judgment. The costs, including attorney fees, if
9 any, of such action shall be assessed by the court as it may deem
10 equitable irrespective of the form of the judgment.

11 3. If the final report determines that additional funding shall
12 be required to implement any reduction of the mandatory service
13 requirement, then and in that event affirmative action by the board
14 of county commissioners, approved by the board of trustees,
15 providing for the funding of any such changed benefits in an amount
16 necessary to make said system actuarially sound upon the
17 implementation of such change shall be established at or prior to
18 the effective date of such reduction in the mandatory service
19 requirement.

20 4. If the report reveals no additional funding requirement,
21 then the board of county commissioners with the approval of the
22 board of trustees may lower the mandatory fifteen-year service
23 requirement as provided in this section without a corresponding or
24 concurrent funding resolution.

1 5. It is further provided that if the mandatory service credit
2 is reduced to a period of time less than fifteen (15) years, then
3 and in that event the retirement benefits shall be correspondingly
4 reduced by at least an amount equal to six and two-thirds percent (6
5 2/3%) from that which would have been earned for fifteen (15) years'
6 service multiplied by the number of years of reduction in the
7 mandatory service except for those retirees who have eight (8)
8 years' service and are entitled to disability retirement. The
9 entitlement to disability retirement and the amount thereof shall
10 not be affected by this paragraph.

11 6. No person shall be entitled to receive the benefits of a
12 reduction in the mandatory service requirement who at the time of
13 such reduction is not then an employee of the county, has been
14 continuously employed by the county and a member of the county
15 retirement system for the twenty-four (24) months immediately
16 preceding the reduction in the mandatory service requirement or
17 shall have been an employee with twenty-four (24) months immediately
18 preceding the election by such employee to receive the benefit of
19 the reduced mandatory service requirement.

20 Provided further, that, for the purposes of ~~this act~~ Section 951 et
21 seq. of this title and the eligibility of employees to participate
22 therein, employees of levee districts shall be considered county
23 employees. Retirement benefits, disability benefits and benefits
24 paid to the surviving spouse shall be calculated on the average of

1 the income of any three (3) years which shall be the years of
2 highest income for said employee during participation in said
3 retirement system.

4 Any employee of the county covered by ~~this act~~ Section 951 et
5 seq. of this title who shall have completed eight (8) years of
6 employment with said county and who, by reason of disability
7 resulting from the performance of his or her duties as such employee
8 of said county, shall become disabled to such an extent as to be
9 unable to perform his or her duties as an employee shall be entitled
10 to disability retirement and to such benefits as the board of
11 trustees shall determine; provided, however, that the board of
12 trustees shall find that said disability is total and permanent, and
13 resulted from the performance of his or her duty as such employee of
14 the county.

15 Any person who has been a regular county employee for at least
16 one (1) year immediately preceding the time he is required, by Act
17 of Congress of the United States and/or by order of the President of
18 the United States, or volunteers to leave the employment of the
19 county to enter the military service of the United States government
20 shall receive credit, for the purposes of ~~this act~~ Section 951 et
21 seq. of this title, for all actual time so served in full-time
22 military service, but not to exceed a total of four (4) years in
23 all; provided, however, that to be eligible to receive such credit,
24 the employee shall not withdraw funds previously contributed, as

1 otherwise permitted by the provisions of ~~this act~~ Section 951 et
2 seq. of this title; provided, further, that neither the employee nor
3 the county shall be required to make further contribution to the
4 retirement fund during the period of military service; and,
5 provided, further, that the credit time allowed, hereby, shall not
6 be considered in lieu of the two (2) years' consecutive employment
7 required by this section, as a prerequisite to receiving retirement
8 benefits hereunder. Provided further, that if any county employee
9 who shall have completed at least fifteen (15) years of service to
10 any county covered by ~~this act~~ Section 951 et seq. of this title and
11 who has not yet reached the age of retirement shall die, then, and
12 in such event, the surviving spouse of said county employee shall
13 receive retirement benefits in the amount of sixty-six and
14 two-thirds percent (66 2/3%) of whatever benefits would otherwise be
15 received by said county employee under ~~this act~~ Section 951 et seq.
16 of this title at the age of sixty-two (62) years, such retirement
17 benefits to the surviving spouse to begin on the date said deceased
18 county employee would have reached the age of sixty-two (62) years.

19 Provided further, that if any county employee receiving or
20 eligible to receive retirement benefits pursuant to the provisions
21 of ~~this act~~ Section 951 et seq. of this title shall die, then, and
22 in such event, the surviving spouse of said person shall receive
23 retirement benefits in the amount of sixty-six and two-thirds
24 percent (66 2/3%) of whatever benefits the deceased was receiving or

1 was entitled to receive for the remainder of the natural life of
2 said surviving spouse. This provision shall apply to anyone who has
3 qualified for retirement, even though they may not have retired or
4 are deceased. Said provision also shall include any employees who
5 have retired after January 1, 1970, and later shall become deceased,
6 then in such event the surviving spouse shall receive sixty-six and
7 two-thirds percent (66 2/3%). This shall not apply to persons who
8 have retired prior to January 1, 1970, or their spouses.

9 Provided further, that the board of trustees and the board of
10 county commissioners may elect to amend the surviving spouse benefit
11 provision to increase the surviving spouse retirement benefit to as
12 much as one hundred percent (100%).

13 Provided further, that the board of trustees and the board of
14 county commissioners may elect to amend the benefit provisions to
15 allow any vested employee who is otherwise not eligible to retire
16 because such employee has not satisfied any of the age requirements
17 the option of retiring as early as age fifty-five (55). However,
18 such employee shall have met the minimum service requirements
19 approved by the board of trustees of the county retirement system
20 and the board of county commissioners. If any employee elects such
21 an option, the employee shall receive an actuarially reduced
22 benefit.

23 SECTION 2. It being immediately necessary for the preservation
24 of the public peace, health and safety, an emergency is hereby

1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval."

3 Passed the House of Representatives the 18th day of April, 2007.

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6 Presiding Officer of the House of
7 Representatives

8 Passed the Senate the ____ day of _____, 2007.

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Presiding Officer of the Senate

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