

COMMITTEE AMENDMENT

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1307 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by
inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Matt Meredith

Adopted: _____

Reading Clerk

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

PROPOSED COMMITTEE
SUBSTITUTE
FOR
HOUSE BILL NO. 1307

By: Meredith

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to the Oklahoma Law Enforcement Retirement System; amending 47 O.S. 2011, Sections 2-300, as amended by Section 1, Chapter 383, O.S.L. 2015 and 2-314 (47 O.S. Supp. 2018, Section 2-300), which relate to definitions and certain irrevocable elections for participation in the retirement system; modifying definitions; providing for membership by certain law enforcement officers of institutions within The Oklahoma State System of Higher Education; modifying provisions related to elections; providing for Board of Regents to make irrevocable elections with respect to certain police officers employed by institutions; providing for membership in the Oklahoma Law Enforcement Retirement System; providing for transfer of service credit from the Teachers' Retirement System of Oklahoma; prescribing procedures for payment of actuarial cost with respect to certain service credit; providing for elections with respect to police officers based upon designation of first participating service; providing for codification; and providing an effective date.

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

1 SECTION 1. AMENDATORY 47 O.S. 2011, Section 2-300, as
2 amended by Section 1, Chapter 383, O.S.L. 2015 (47 O.S. Supp. 2018,
3 Section 2-300), is amended to read as follows:

4 Section 2-300. As used in Section 2-300 et seq. of this title:

5 1. "System" means the Oklahoma Law Enforcement Retirement
6 System;

7 2. "Act" means Section 2-300 et seq. of this title;

8 3. "Board" means the Oklahoma Law Enforcement Retirement Board
9 of the System;

10 4. "Executive Director" means the managing officer of the
11 System employed by the Board;

12 5. "Fund" means the Oklahoma Law Enforcement Retirement Fund;

13 6. a. "Member" means:

14 (1) all commissioned law enforcement officers of the
15 Oklahoma Highway Patrol Division of the
16 Department of Public Safety who have obtained
17 certification from the Council on Law Enforcement
18 Education and Training, and all cadets of a
19 Patrol Academy of the Department of Public
20 Safety,

21 (2) law enforcement officers and criminalists of the
22 Oklahoma State Bureau of Investigation,

23 (3) law enforcement officers of the Oklahoma State
24 Bureau of Narcotics and Dangerous Drugs Control

1 designated to perform duties in the investigation
2 and prevention of crime and the enforcement of
3 the criminal laws of this state,

4 (4) law enforcement officers of the Oklahoma
5 Alcoholic Beverage Laws Enforcement Commission
6 designated to perform duties in the investigation
7 and prevention of crime and the enforcement of
8 the criminal laws of this state,

9 (5) employees of the Communications Section of the
10 Oklahoma Highway Patrol Division, radio
11 technicians, and tower technicians of the
12 Department of Public Safety, who are employed in
13 any such capacity as of June 30, 2008, and who
14 remain employed on or after July 1, 2008, until a
15 termination of service, or until a termination of
16 service with an election of a vested benefit from
17 the System, or until retirement. Effective July
18 1, 2008, a person employed for the first time as
19 an employee of the Department of Public Safety in
20 the Communications Division as an information
21 systems telecommunication technician of the
22 Department of Public Safety shall not be a member
23 of the System,

1 (6) park rangers of the Oklahoma Tourism and
2 Recreation Department and any park manager or
3 park supervisor of the Oklahoma Tourism and
4 Recreation Department who was employed in such a
5 position prior to July 1, 1985, and who elects on
6 or before September 1, 1996, to participate in
7 the System, ~~and~~

8 (7) inspectors of the Board of Pharmacy, and

9 (8) law enforcement officers employed either by an
10 institution within The Oklahoma State System of
11 Higher Education that makes an election
12 authorized pursuant to Section 3 of this act and
13 who further elects on an individual basis to
14 participate in the System or law enforcement
15 officers employed by an institution within The
16 Oklahoma State System of Higher Education whose
17 first participating service in such employment
18 occurs on or after November 1, 2019, for an
19 institution that makes an election authorized
20 pursuant to Section 3 of this act.

21 b. Effective July 1, 1987, a member does not include a
22 "leased employee" as defined under Section 414(n) (2)
23 of the Internal Revenue Code of 1986, as amended.

24 Effective July 1, 1999, any individual who agrees with

1 the participating employer that the individual's
2 services are to be performed as a leased employee or
3 an independent contractor shall not be a member
4 regardless of any classification as a common-law
5 employee by the Internal Revenue Service or any other
6 governmental agency, or any court of competent
7 jurisdiction.

8 c. All persons who shall be offered a position of a
9 commissioned law enforcement officer as an employee of
10 one of the agencies described in subparagraph a of
11 this paragraph shall participate in the System upon
12 the person meeting the requisite post-offer-pre-
13 employment physical examination standards which shall
14 be subject to the following requirements:

15 (1) all such persons shall be of good moral
16 character, free from deformities, mental or
17 physical conditions, or disease and alcohol or
18 drug addiction which would prohibit the person
19 from performing the duties of a law enforcement
20 officer,

21 (2) the physical-medical examination shall pertain to
22 age, sight, hearing, agility and other conditions
23 the requirements of which shall be established by
24 the Board,

- 1 (3) the person shall be required to meet the
2 conditions of this subsection prior to the
3 beginning of actual employment but after an offer
4 of employment has been tendered by a
5 participating employer,
6 (4) the Board shall have authority to deny or revoke
7 membership of any person submitting false
8 information in such person's membership
9 application, and
10 (5) the Board shall have final authority in
11 determining eligibility for membership in the
12 System, pursuant to the provisions of this
13 subsection;

14 7. "Normal retirement date" means the date at which the member
15 is eligible to receive the unreduced payments of the member's
16 accrued retirement benefit. Such date shall be the first day of the
17 month coinciding with or following the date the member:

- 18 a. completes twenty (20) years of vesting service, or
19 b. attains sixty-two (62) years of age with ten (10)
20 years of vesting service, or
21 c. attains sixty-two (62) years of age, if:

- 22 (1) the member has been transferred to this System
23 from the Oklahoma Public Employees Retirement
24 System on or after July 1, 1981, and

1 (2) the member would have been vested had the member
2 continued to be a member of the Oklahoma Public
3 Employees Retirement System.

4 With respect to distributions under the System made for calendar
5 years beginning on or after January 1, 2005, the System shall apply
6 the minimum distribution incidental benefit requirements, incidental
7 benefit requirements, and minimum distribution requirements of
8 Section 401(a)(9) of the Internal Revenue Code of 1986, as amended,
9 in accordance with the final regulations under Section 401(a)(9) of
10 the Internal Revenue Code of 1986, as amended, which were issued in
11 April 2002 and June 2004, notwithstanding any provision of the
12 System to the contrary. With respect to distributions under the
13 System made for calendar years beginning on or after January 1,
14 2001, through December 31, 2004, the System shall apply the minimum
15 distribution requirements and incidental benefit requirements of
16 Section 401(a)(9) of the Internal Revenue Code of 1986, as amended,
17 in accordance with the regulations under Section 401(a)(9) of the
18 Internal Revenue Code of 1986, as amended, which were proposed in
19 January 2001, notwithstanding any provision of the System to the
20 contrary.

21 Effective July 1, 1989, notwithstanding any other provision
22 contained herein to the contrary, in no event shall commencement of
23 distribution of the accrued retirement benefit of a member be
24 delayed beyond April 1 of the calendar year following the later of:

1 (1) the calendar year in which the member reaches seventy and one-
2 half (70 1/2) years of age; or (2) the actual retirement date of the
3 member. The preceding sentence does not allow deferral of benefit
4 commencement beyond the age of sixty-five (65).

5 Effective September 8, 2009, notwithstanding anything to the
6 contrary of the System, the System, which as a governmental plan
7 (within the meaning of Section 414(d) of the Internal Revenue Code
8 of 1986, as amended), is treated as having complied with Section
9 401(a)(9) of the Internal Revenue Code of 1986, as amended, for all
10 years to which Section 401(a)(9) of the Internal Revenue Code of
11 1986, as amended, applies to the System if the System complies with
12 a reasonable and good faith interpretation of Section 401(a)(9) of
13 the Internal Revenue Code of 1986, as amended.

14 A member who was required to join the System effective July 1,
15 1980, because of the transfer of the employing agency from the
16 Oklahoma Public Employees Retirement System to the System, and was
17 not a member of the Oklahoma Public Employees Retirement System on
18 the date of such transfer shall be allowed to receive credit for
19 prior law enforcement service rendered to this state, if the member
20 is not receiving or eligible to receive retirement credit or
21 benefits for such service in any other public retirement system,
22 upon payment to the System of the employee contribution the member
23 would have been subject to had the member been a member of the
24 System at the time, plus five percent (5%) interest. Service credit

1 received pursuant to this paragraph shall be used in determining the
2 member's retirement benefit, and shall be used in determining years
3 of service for retirement or vesting purposes;

4 8. "Actual paid base salary" means the salary received by a
5 member, excluding payment for any accumulated leave or uniform
6 allowance. Salary shall include any amount of nonelective salary
7 reduction under Section 414(h) of the Internal Revenue Code of 1986;

8 9. "Final average salary" means the average of the highest
9 thirty (30) consecutive complete months of actual paid gross salary.
10 Gross salary shall include any amount of elective salary reduction
11 under Section 457 of the Internal Revenue Code of 1986, as amended,
12 and any amount of nonelective salary reduction under Section 414(h)
13 of the Internal Revenue Code of 1986, as amended. Effective July 1,
14 1992, gross salary shall include any amount of elective salary
15 reduction under Section 125 of the Internal Revenue Code of 1986, as
16 amended. Effective July 1, 1998, gross salary shall include any
17 amount of elective salary reduction not includable in the gross
18 income of the member under Section 132(f)(4) of the Internal Revenue
19 Code of 1986, as amended. Effective July 1, 1998, for purposes of
20 determining a member's compensation, any contribution by the member
21 to reduce his or her regular cash remuneration under Section
22 132(f)(4) of the Internal Revenue Code of 1986, as amended, shall be
23 treated as if the member did not make such an election. Only salary
24 on which required contributions have been made may be used in

1 computing the final average salary. Gross salary shall not include
2 severance pay.

3 In addition to other applicable limitations, and notwithstanding
4 any other provision to the contrary, for plan years beginning on or
5 after July 1, 2002, the annual gross salary of each "Noneligible
6 Member" taken into account under the System shall not exceed the
7 Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA")
8 annual salary limit. The EGTRRA annual salary limit is Two Hundred
9 Thousand Dollars (\$200,000.00), as adjusted by the Commissioner for
10 increases in the cost of living in accordance with Section
11 401(a)(17)(B) of the Internal Revenue Code of 1986, as amended. The
12 annual salary limit in effect for a calendar year applies to any
13 period, not exceeding twelve (12) months, over which salary is
14 determined ("determination period") beginning in such calendar year.
15 If a determination period consists of fewer than twelve (12) months,
16 the EGTRRA salary limit will be multiplied by a fraction, the
17 numerator of which is the number of months in the determination
18 period, and the denominator of which is twelve (12). For purposes
19 of this section, a "Noneligible Member" is any member who first
20 became a member during a plan year commencing on or after July 1,
21 1996.

22 For plan years beginning on or after July 1, 2002, any reference
23 in the System to the annual salary limit under Section 401(a)(17) of
24

1 the Internal Revenue Code of 1986, as amended, shall mean the EGTRRA
2 salary limit set forth in this provision.

3 Effective January 1, 2008, gross salary for a plan year shall
4 also include gross salary, as described above, for services, but
5 paid by the later of two and one-half (2 1/2) months after a
6 member's severance from employment or the end of the calendar year
7 that includes the date the member terminated employment, if it is a
8 payment that, absent a severance from employment, would have been
9 paid to the member while the member continued in employment with the
10 employer.

11 Effective January 1, 2008, any payments not described above
12 shall not be considered gross salary if paid after severance from
13 employment, even if they are paid by the later of two and one-half
14 (2 1/2) months after the date of severance from employment or the
15 end of the calendar year that includes the date of severance from
16 employment, except payments to an individual who does not currently
17 perform services for the employer by reason of qualified military
18 service within the meaning of Section 414(u)(5) of the Internal
19 Revenue Code of 1986, as amended, to the extent these payments do
20 not exceed the amounts the individual would have received if the
21 individual had continued to perform services for the employer rather
22 than entering qualified military service.

23 Effective January 1, 2008, back pay, within the meaning of
24 Section 1.415(c)-2(g)(8) of the Income Tax Regulations, shall be

1 treated as gross salary for the limitation year to which the back
2 pay relates to the extent the back pay represents wages and
3 compensation that would otherwise be included in this definition.

4 Effective for years beginning after December 31, 2008, gross
5 salary shall also include differential wage payments under Section
6 414(u)(12) of the Internal Revenue Code of 1986, as amended;

7 10. "Credited service" means the period of service used to
8 determine the amount of benefits payable to a member. Credited
9 service shall consist of the period during which the member
10 participated in the System or the predecessor Plan as an active
11 employee in an eligible membership classification, plus any service
12 prior to the establishment of the predecessor Plan which was
13 credited under the predecessor Plan and for law enforcement officers
14 and criminalists of the Oklahoma State Bureau of Investigation and
15 the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control
16 who became members of the System on July 1, 1980, any service
17 credited under the Oklahoma Public Employees Retirement System as of
18 June 30, 1980, and for members of the Communications and Lake Patrol
19 Divisions of the Oklahoma Department of Public Safety, who became
20 members of the System on July 1, 1981, any service credited under
21 the predecessor Plan or the Oklahoma Public Employees Retirement
22 System as of June 30, 1981, and for law enforcement officers of the
23 Alcoholic Beverage Laws Enforcement Commission who became members of
24 the System on July 1, 1982, any service credited under the Oklahoma

1 Public Employees Retirement System as of June 30, 1982, and for park
2 rangers of the Oklahoma Tourism and Recreation Department who became
3 members of the System on July 1, 1985, any service credited under
4 the Oklahoma Public Employees Retirement System as of June 30, 1985,
5 and for inspectors of the Oklahoma State Board of Pharmacy who
6 became members of the System on July 1, 1986, any service credited
7 under the Oklahoma Public Employees Retirement System as of June 30,
8 1986, for law enforcement officers of the Oklahoma Capitol Patrol
9 Division of the Department of Public Safety who became members of
10 the System effective July 1, 1993, any service credited under the
11 Oklahoma Public Employees Retirement System as of June 30, 1993, and
12 for all commissioned officers in the Gunsmith/Ammunition Reloader
13 Division of the Department of Public Safety who became members of
14 the System effective July 1, 1994, any service credited under the
15 Oklahoma Public Employees Retirement System as of June 30, 1994, and
16 for the park managers or park supervisors of the Oklahoma Tourism
17 and Recreation Department who were employed in such a position prior
18 to July 1, 1985, and who elect to become members of the System
19 effective September 1, 1996, any service transferred pursuant to
20 subsection C of Section 2-309.6 of this title and any service
21 purchased pursuant to subsection B of Section 2-307.2 of this title.
22 Effective August 5, 1993, an authorized leave of absence shall
23 include a period of absence pursuant to the Family and Medical Leave
24 Act of 1993;

1 11. "Disability" means a physical or mental condition which, in
2 the judgment of the Board, totally and presumably permanently
3 prevents the member from engaging in the usual and customary duties
4 of the occupation of the member and thereafter prevents the member
5 from performing the duties of any occupation or service for which
6 the member is qualified by reason of training, education or
7 experience. A person is not under a disability when capable of
8 performing a service to the employer, regardless of occupation,
9 providing the salary of the employee is not diminished thereby;

10 12. "Limitation year" means the year used in applying the
11 limitations of Section 415 of the Internal Revenue Code of 1986,
12 which year shall be the calendar year;

13 13. "Line of duty" means any action which a member whose
14 primary function is crime control or reduction or enforcement of the
15 criminal law is obligated or authorized by rule, regulations,
16 condition of employment or service, or law to perform, including
17 those social, ceremonial, or athletic functions to which the member
18 is assigned, or for which the member is compensated, by the agency
19 the member serves;

20 14. "Personal injury" or "injury" means any traumatic injury as
21 well as diseases which are caused by or result from such an injury,
22 but not occupational diseases;

23 15. "Catastrophic nature" means consequences of an injury that
24 permanently prevent an individual from performing any gainful work;

1 16. "Traumatic injury" means a wound or a condition of the body
2 caused by external force, including injuries inflicted by bullets,
3 explosives, sharp instruments, blunt objects or other physical
4 blows, chemicals, electricity, climatic conditions, infectious
5 diseases, radiation, and bacteria, but excluding stress and strain;
6 and

7 17. "Beneficiary" means the individual designated by the member
8 on a beneficiary designation form supplied by the Oklahoma Law
9 Enforcement Retirement System, or if there is no designated
10 beneficiary or if the designated beneficiary predeceases the member,
11 the estate of the member. If the member's spouse is not designated
12 as the sole primary beneficiary, the member's spouse must sign a
13 consent.

14 SECTION 2. AMENDATORY 47 O.S. 2011, Section 2-314, is
15 amended to read as follows:

16 Section 2-314. A. The Board of Regents of the University of
17 Oklahoma and/or the Board of Regents for the Oklahoma Agricultural
18 and Mechanical Colleges may make an irrevocable written election for
19 the University of Oklahoma and/or Oklahoma State University to
20 become participating employers in the Oklahoma Law Enforcement
21 Retirement System for police officers who are CLEET-certified and
22 employed by the University of Oklahoma and/or Oklahoma State
23 University. The Board of Regents of the University of Oklahoma
24 and/or the Board of Regents for the Oklahoma Agricultural and

1 Mechanical Colleges shall send written notice of the election to the
2 Oklahoma Law Enforcement Retirement System.

3 B. Beginning the following month after the System receives the
4 written notice, the University of Oklahoma and/or Oklahoma State
5 University and all active police officers who are CLEET_certified
6 and hired on or after the date of the election shall participate in
7 and make contributions to the System as other participating
8 employers and members of the System.

9 C. Upon election by the Board, pursuant to subsection A of this
10 section, active CLEET_certified police employed prior to the date of
11 the election and who were participating in the Teachers' Retirement
12 System of Oklahoma, may, within three (3) months of the date of the
13 election, make an irrevocable written election to participate in the
14 Oklahoma Law Enforcement Retirement System and file the written
15 election with the Teachers' Retirement System of Oklahoma and the
16 Oklahoma Law Enforcement Retirement System. Such police officers
17 who make the election to transfer shall be transferred to the
18 Oklahoma Law Enforcement Retirement System subject to the following:

19 1. Upon the date of election of the police officer, the police
20 officer shall cease accruing benefits in the Teachers' Retirement
21 System of Oklahoma and shall commence accruing benefits in the
22 Oklahoma Law Enforcement Retirement System;

23 2. Prior to the beginning of the month following receipt of the
24 police officers' election by Teachers' Retirement System of

Oklahoma, the Teachers' Retirement System of Oklahoma shall transfer to the Oklahoma Law Enforcement Retirement System all employee contributions and employer contributions plus accrued interest. The Teachers' Retirement System of Oklahoma shall also send to the Oklahoma Law Enforcement Retirement System the retirement records of the transferring police officer;

3. To receive service credit accrued by such police officer prior to the election, or prior to the date as of which the person making the election ceases to be a member of the Teachers' Retirement System of Oklahoma, whichever date occurs last, the member shall pay the difference between the amount transferred by the Teachers' Retirement System of Oklahoma to the Oklahoma Law Enforcement Retirement System in paragraph 2 of this subsection and the amount determined by the Board of Trustees pursuant to Section 2-307.5 of Title 47 of the Oklahoma Statutes. The police officer shall elect to either pay any difference to receive full credit for the years sought to be transferred or receive prorated service credit for only the amount received from the Teachers' Retirement System of Oklahoma pursuant to this subsection. Payments made by electing police officers pursuant to this paragraph shall be made pursuant to subsection B of Section 2-307.5 of Title 47 of the Oklahoma Statutes;

4. Service credit accrued by a police officer while a member of the Teachers' Retirement System of Oklahoma shall be treated as

1 credited service for such transferring police officer in the
2 Teachers' Retirement System of Oklahoma if the police officer is not
3 receiving or eligible to receive service credit or benefits from
4 said service in any other public retirement system and the member
5 has not received service credit for the same years of service
6 pursuant to Sections 2-307.1, 2-307.3 and 2-307.4 of Title 47 of the
7 Oklahoma Statutes. Provided further, that only transferred credited
8 service related to police service with the University of Oklahoma or
9 Oklahoma State University shall be included in the determination of
10 a police officer's normal retirement date or vesting date; and

11 5. All service credit with the Teachers' Retirement System of
12 Oklahoma which is ineligible for transfer to the Oklahoma Law
13 Enforcement Retirement System shall be canceled.

14 D. Upon election by the Board, pursuant to subsection A of this
15 section, active CLEET-certified police officers employed prior to
16 the date of the election and who were not participating in the
17 Teachers' Retirement System of Oklahoma, may, within three (3)
18 months of the date of the election, make an irrevocable written
19 election to participate in the Oklahoma Law Enforcement Retirement
20 System and file the written election with the Oklahoma Law
21 Enforcement Retirement System. Beginning the following month after
22 the System for such police officers receives the police officer's
23 written election, the University of Oklahoma and/or Oklahoma State
24 University and the electing police officer shall participate and

1 make contributions to the System as other participating employers
2 and members of the System.

3 E. The provisions of this section shall not be modified
4 pursuant to the provisions of Section 3 of this act and any
5 elections made pursuant to the provisions of this section shall
6 continue in full force and effect.

7 SECTION 3. NEW LAW A new section of law to be codified
8 in the Oklahoma Statutes as Section 2-314.1 of Title 47, unless
9 there is created a duplication in numbering, reads as follows:

10 A. The Board of Regents for an Oklahoma public institution of
11 higher education may make an irrevocable written election for each
12 such Oklahoma institution of higher education which is subject to
13 the governing authority of its Board of Regents to become a
14 participating employer in the Oklahoma Law Enforcement Retirement
15 System for police officers who are CLEET-certified and employed by
16 the Oklahoma institution of higher education with respect to which
17 the irrevocable election is made. The Board of Regents shall send
18 written notice of the election to the Oklahoma Law Enforcement
19 Retirement System for each institution with respect to which an
20 irrevocable election is made.

21 B. Beginning the following month after the System receives the
22 written notice, the Oklahoma institution of higher education and,
23 subject to the election made by each police officer pursuant to
24 subsection C of this section, all active police officers who are

1 CLEET-certified as of the date of the election and all police
2 officers who are CLEET-certified who are hired on or after the date
3 of the election shall participate in and make contributions to the
4 System as other participating employers and members of the System.

5 C. Upon election by the Board of Regents, pursuant to
6 subsection A of this section, active CLEET-certified police officers
7 employed prior to the date of the election and who were
8 participating in the Teachers' Retirement System of Oklahoma, may,
9 within three (3) months of the date of the irrevocable election made
10 for the applicable institution, make an irrevocable individual
11 written election to participate in the Oklahoma Law Enforcement
12 Retirement System and file the written election with the Teachers'
13 Retirement System of Oklahoma and the Oklahoma Law Enforcement
14 Retirement System. Such police officers who make the election to
15 transfer shall be transferred to the Oklahoma Law Enforcement
16 Retirement System subject to the following:

17 1. Upon the date of election of the police officer, the police
18 officer shall cease accruing benefits in the Teachers' Retirement
19 System of Oklahoma and shall commence accruing benefits in the
20 Oklahoma Law Enforcement Retirement System;

21 2. Prior to the beginning of the month following receipt of the
22 police officers' election by the Teachers' Retirement System of
23 Oklahoma, the Teachers' Retirement System of Oklahoma shall transfer
24 to the Oklahoma Law Enforcement Retirement System all employee

1 contributions and employer contributions plus accrued interest. The
2 Teachers' Retirement System of Oklahoma shall also send to the
3 Oklahoma Law Enforcement Retirement System the retirement records of
4 the transferring police officer;

5 3. To receive service credit accrued by such police officer in
6 the Teachers' Retirement System prior to the individual election
7 made by the police officer, or prior to the date as of which the
8 person making the election ceases to be a member of the Teachers'
9 Retirement System of Oklahoma, whichever date occurs last, the
10 police officer shall pay the difference between the amount
11 transferred by the Teachers' Retirement System of Oklahoma to the
12 Oklahoma Law Enforcement Retirement System in paragraph 2 of this
13 subsection and the amount determined by the Board of Trustees of the
14 Oklahoma Law Enforcement Retirement System pursuant to Section 2-
15 307.5 of Title 47 of the Oklahoma Statutes. The police officer
16 shall elect to either pay any difference to receive full credit for
17 the years sought to be transferred or receive prorated service
18 credit for only the amount received from the Teachers' Retirement
19 System of Oklahoma pursuant to this subsection. Payments made by
20 electing police officers pursuant to this paragraph shall be made
21 pursuant to subsection B of Section 2-307.5 of Title 47 of the
22 Oklahoma Statutes;

23 4. Service credit accrued by a police officer while a member of
24 the Teachers' Retirement System of Oklahoma shall be treated as

1 credited service for such transferring police officer in the
2 Teachers' Retirement System of Oklahoma if the police officer is not
3 receiving or eligible to receive service credit or benefits from
4 said service in any other public retirement system and the member
5 has not received service credit for the same years of service
6 pursuant to Sections 2-307.1, 2-307.3 and 2-307.4 of Title 47 of the
7 Oklahoma Statutes. Provided further, that only transferred credited
8 service related to police service with the applicable institution
9 within The Oklahoma State System of Higher Education shall be
10 included in the determination of a police officer's normal
11 retirement date or vesting date; and

12 5. All service credit with the Teachers' Retirement System of
13 Oklahoma which is ineligible for transfer to the Oklahoma Law
14 Enforcement Retirement System shall be canceled.

15 D. Upon election by the Board of Regents for the applicable
16 institution within The Oklahoma State System of Higher Education,
17 pursuant to subsection A of this section, active CLEET-certified
18 police officers employed prior to the date of the election and who
19 were not participating in the Teachers' Retirement System of
20 Oklahoma, may, within three (3) months of the date of the election,
21 make an irrevocable written election to participate in the Oklahoma
22 Law Enforcement Retirement System and file the written election with
23 the Oklahoma Law Enforcement Retirement System. Beginning the
24 following month after the System for such police officers receives

1 the police officer's individual written election, the institution
2 making this election and the electing police officer shall
3 participate and make contributions to the System as other
4 participating employers and members of the System.

5 SECTION 4. This act shall become effective November 1, 2019.

6
7 57-1-8513 MAH 03/26/19
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