

SENATE CHAMBER
STATE OF OKLAHOMA

DISPOSITION

☒ FLOOR AMENDMENT

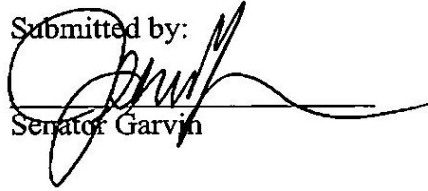
No. 1

☐ COMMITTEE AMENDMENT

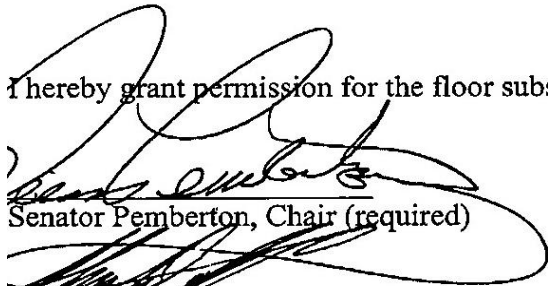
(Date)


I move to amend House Bill No. 3807, by substituting the attached floor substitute (Request No. 3756) for the title, enacting clause and entire body of the measure.

Submitted by:


Senator Garvin

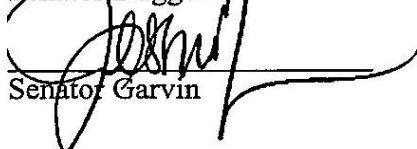
I hereby grant permission for the floor substitute to be adopted.


Senator Pemberton, Chair (required)

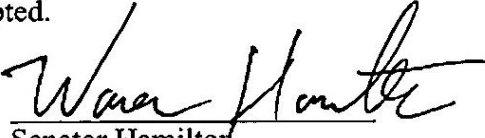

Senator Jeff

Senator Coleman

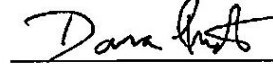

Senator Dugger


Senator Garvin

Senator Treat, President Pro Tempore


Senator Hamilton

Senator Matthews


Senator Prieto

Senator Woods

Senator Young


Senator McCortney, Majority Floor Leader

Note: Retirement and Insurance committee majority requires six (6) members' signatures.

Garvin-RD-FS-HB3807
4/16/2024 2:38 PM

(Floor Amendments Only)

Date and Time Filed: 4-18-24

9:37 am 

☐ Untimely

☐ Amendment Cycle Extended

☐ Secondary Amendment

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

FLOOR SUBSTITUTE
FOR ENGROSSED

HOUSE BILL NO. 3807

By: Burns of the House

and

Garvin of the Senate

FLOOR SUBSTITUTE

[retirement - members of the Oklahoma Law
Enforcement Retirement System - notice -
contributions - transfers to the System - Oklahoma
Pension Legislation Actuarial Analysis Act -
definitions - codification -
emergency]

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

SECTION 1. AMENDATORY 47 O.S. 2021, Section 2-300, as
amended by Section 8, Chapter 151, O.S.L. 2023 (47 O.S. Supp. 2023,
Section 2-300), is amended to read as follows:

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

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

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

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

1 4. "Executive Director" means the managing officer of the
2 System employed by the Board;

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

4 6. "Participating employer" means any Oklahoma entity with one
5 or more employees who are members of the System, including:

6 a. the Department of Public Safety,

7 b. the Oklahoma State Bureau of Investigation,

8 c. the Oklahoma State Bureau of Narcotics and Dangerous
9 Drugs Control,

10 d. the Alcoholic Beverage Laws Enforcement Commission,
11 and

12 e. the Department of Wildlife Conservation.

13 Provided, the Department of Wildlife Conservation shall only be
14 included as a participating employer to the extent that the
15 Department has made an irrevocable election to become a
16 participating employer pursuant to Section 3 of this act;

17 7. a. "Member" means:

18 (1) all commissioned law enforcement officers of the
19 Oklahoma Highway Patrol Division of the
20 Department of Public Safety who have obtained
21 certification from the Council on Law Enforcement
22 Education and Training, and all cadets of a
23 ~~Patrol Academy~~ patrol academy of the Department
24 of Public Safety,

- 1 (2) law enforcement officers and criminalists of the
2 Oklahoma State Bureau of Investigation,
- 3 (3) law enforcement officers of the Oklahoma State
4 Bureau of Narcotics and Dangerous Drugs Control
5 designated to perform duties in the investigation
6 and prevention of crime and the enforcement of
7 the criminal laws of this state,
- 8 (4) law enforcement officers of the Alcoholic
9 Beverage Laws Enforcement Commission designated
10 to perform duties in the investigation and
11 prevention of crime and the enforcement of the
12 criminal laws of this state,
- 13 (5) employees of the Communications Section of the
14 Oklahoma Highway Patrol Division, radio
15 technicians and tower technicians of the
16 Department of Public Safety, who are employed in
17 any such capacity as of June 30, 2008, and who
18 remain employed on or after July 1, 2008, until a
19 termination of service, or until a termination of
20 service with an election of a vested benefit from
21 the System, or until retirement. Effective July
22 1, 2008, a person employed for the first time as
23 an employee of the Department of Public Safety in
24 the Communications Division as an information

1 systems telecommunication technician of the
2 Department of Public Safety shall not be a member
3 of the System,

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

11 (7) inspectors of the State Board of Pharmacy,

12 (8) law enforcement support staff of a participating
13 agency hired on or after the effective date of
14 this act, if so designated by a participating
15 employer pursuant to Section 2 of this act, and

16 (9) active commissioned or CLEET-certified agents
17 hired by the Department of Wildlife Conservation
18 on or after the effective date of this act.

19 b. Effective July 1, 1987, a member does not include a
20 "leased employee" as defined under Section 414(n) (2)
21 of the Internal Revenue Code of 1986, as amended.
22 Effective July 1, 1999, any individual who agrees with
23 the participating employer that the individual's
24 services are to be performed as a leased employee or

1 an independent contractor shall not be a member
2 regardless of any classification as a common-law
3 employee by the Internal Revenue Service or any other
4 governmental agency, or any court of competent
5 jurisdiction.

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

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

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

23 (3) the person shall be required to meet the
24 conditions of this subsection prior to the

beginning of actual employment but after an offer of employment has been tendered by a participating employer,

(4) the Board shall have authority to deny or revoke membership of any person submitting false information in such person's membership application, and

(5) the Board shall have final authority in determining eligibility for membership in the System, pursuant to the provisions of this subsection;

~~7.~~ 8. "Normal retirement date" means the date at which the member is eligible to receive the unreduced payments of the member's accrued retirement benefit. Such date shall be the first day of the month coinciding with or following the date the member:

a. completes twenty (20) years of vesting service, or

b. attains sixty-two (62) years of age with ten (10) years of vesting service, or

c. attains sixty-two (62) years of age, if:

(1) the member has been transferred to this System from the Oklahoma Public Employees Retirement 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, including Treasury
11 Regulations Sections 1.401(a)(9)-1 through 1.401(a)(9)-9; provided,
12 that for individuals who attain seventy and one-half (70 1/2) years
13 of age after December 31, 2019, but before January 1, 2023, such
14 distributions shall take into account that "age 70 1/2" was stricken
15 and "age 72" was inserted in Sections 401(a)(9)(B)(iv)(I),
16 401(a)(9)(C)(i)(I) and 401(a)(9)(C)(ii)(I) of the Internal Revenue
17 Code of 1986, as amended, and, provided further, that for
18 individuals who attain seventy-two (72) years of age after December
19 31, 2022, such distributions shall take into account that "age 72"
20 was stricken and "the applicable age", as defined in Section
21 401(a)(9)(C)(v) of the Internal Revenue Code of 1986, as amended,
22 was inserted in Section 401(a)(9)(B)(iv)(I), Section
23 401(a)(9)(C)(i)(I) and Section 401(a)(9)(C)(ii)(I) of the Internal
24 Revenue Code of 1986, as amended, in all cases notwithstanding any

1 provision of the System to the contrary. With respect to
2 distributions under the System made for calendar years beginning on
3 or after January 1, 2001, through December 31, 2004, the System
4 shall apply the minimum distribution requirements and incidental
5 benefit requirements of Section 401(a)(9) of the Internal Revenue
6 Code of 1986, as amended, in accordance with the regulations under
7 Section 401(a)(9) of the Internal Revenue Code of 1986, as amended,
8 which were proposed in January 2001, notwithstanding any provision
9 of the System to the contrary.

10 Effective July 1, 1989, notwithstanding any other provision
11 contained herein to the contrary, in no event shall commencement of
12 distribution of the accrued retirement benefit of a member be
13 delayed beyond April 1 of the calendar year following the later of:
14 (1) the calendar year in which the member reaches seventy and one-
15 half (70 1/2) years of age for a member who attains this age before
16 January 1, 2020, or, for a member who attains this age on or after
17 January 1, 2020, but before January 1, 2023, the calendar year in
18 which the member reaches seventy-two (72) years of age, or effective
19 for distributions required to be made after December 31, 2022, the
20 calendar year in which the member reaches seventy-three (73) years
21 of age for an individual who attains age seventy-two (72) after
22 December 31, 2022, or "the applicable age", as defined in Section
23 401(a)(9)(C)(v) of the Internal Revenue Code of 1986, as amended, if
24 later; or (2) the actual retirement date of the member. A member

1 electing to defer the commencement of retirement benefits pursuant
2 to Section 2-308.1 of this title may not defer the benefit
3 commencement beyond the age of sixty-five (65).

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

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

1 member's retirement benefit, and shall be used in determining years
2 of service for retirement or vesting purposes;

3 ~~8.~~ 9. "Actual paid base salary" means the salary received by a
4 member, excluding payment for any accumulated leave or uniform
5 allowance. Salary shall include any amount of nonelective salary
6 reduction under Section 414(h) of the Internal Revenue Code of 1986;

7 ~~9.~~ 10. "Final average salary" means the average of the highest
8 thirty (30) consecutive complete months of actual paid gross salary.
9 Gross salary shall include any amount of elective salary reduction
10 under Section 457 of the Internal Revenue Code of 1986, as amended,
11 and any amount of nonelective salary reduction under Section 414(h)
12 of the Internal Revenue Code of 1986, as amended. Effective July 1,
13 1992, gross salary shall include any amount of elective salary
14 reduction under Section 125 of the Internal Revenue Code of 1986, as
15 amended. Effective July 1, 1998, gross salary shall include any
16 amount of elective salary reduction not includable in the gross
17 income of the member under Section 132(f)(4) of the Internal Revenue
18 Code of 1986, as amended. Effective July 1, 1998, for purposes of
19 determining a member's compensation, any contribution by the member
20 to reduce his or her regular cash remuneration under Section
21 132(f)(4) of the Internal Revenue Code of 1986, as amended, shall be
22 treated as if the member did not make such an election. Only salary
23 on which required contributions have been made may be used in
24

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.~~ 11. "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 Marine Enforcement Divisions of the ~~Oklahoma~~ Department of Public
20 Safety, who became members of the System on July 1, 1981, any
21 service credited under the predecessor Plan or the Oklahoma Public
22 Employees Retirement System as of June 30, 1981, and for law
23 enforcement officers of the Alcoholic Beverage Laws Enforcement
24 Commission who became members of the System on July 1, 1982, any

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

1 include a period of absence pursuant to the Family and Medical Leave
2 Act of 1993;

3 ~~11.~~ 12. "Disability" means a physical or mental condition
4 which, in the judgment of the Board, totally and presumably
5 permanently prevents the member from engaging in the usual and
6 customary duties of the occupation of the member and thereafter
7 prevents the member from performing the duties of any occupation or
8 service for which the member is qualified by reason of training,
9 education or experience. A person is not under a disability when
10 capable of performing a service to the employer, regardless of
11 occupation, providing the salary of the employee is not diminished
12 thereby;

13 ~~12.~~ 13. "Limitation year" means the year used in applying the
14 limitations of Section 415 of the Internal Revenue Code of 1986,
15 which year shall be the calendar year;

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

1 ~~14.~~ 15. "Personal injury" or "injury" means any traumatic
2 injury as well as diseases which are caused by or result from such
3 an injury, but not occupational diseases;

4 ~~15.~~ 16. "Catastrophic nature" means consequences of an injury
5 that permanently prevent an individual from performing any gainful
6 work;

7 ~~16.~~ 17. "Traumatic injury" means a wound or a condition of the
8 body caused by external force including injuries inflicted by
9 bullets, explosives, sharp instruments, blunt objects or other
10 physical blows, chemicals, electricity, climatic conditions,
11 infectious diseases, radiation and bacteria, but excluding stress
12 and strain; ~~and~~

13 ~~17.~~ 18. "Beneficiary" means the individual designated by the
14 member on a beneficiary designation form supplied by the Oklahoma
15 Law Enforcement Retirement System, or, if there is no designated
16 beneficiary or if the designated beneficiary predeceases the member,
17 the estate of the member. If the member's spouse is not designated
18 as the sole primary beneficiary, the member's spouse must sign a
19 consent; and

20 19. "Law enforcement support staff" means those employees of
21 participating employers that directly support CLEET-certified law
22 enforcement officers, including but not limited to analysts and
23 communications staff.
24

1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2-309.9 of Title 47, unless
3 there is created a duplication in numbering, reads as follows:

4 A. 1. On or before November 1, 2024, a participating employer
5 of the Oklahoma Law Enforcement Retirement System may make an
6 irrevocable written election to include designated law enforcement
7 support staff hired on or after the effective date of the election
8 as members of the System. Inclusion of law enforcement support
9 staff in an election made under this section shall only be to the
10 extent that such staff position is not already designated as
11 eligible for membership in the System.

12 2. A participating employer wishing to make an election under
13 this subsection shall provide written notice of the election to the
14 System within seven (7) days of the employer making such election.
15 The effective date of the election shall be the first day of the
16 month following the date that the System receives written notice
17 from the participating employer.

18 B. Beginning on the effective date of an election under
19 subsection A of this section, the participating employer and law
20 enforcement support staff at the subject of an election shall
21 participate in and make contributions to the System as other
22 participating employers and members of the System. Following such
23 election, no contributions shall be made by or on behalf of law
24 enforcement support staff to any plan offered by the Oklahoma Public

1 Employees Retirement System, or, in the case of the Department of
2 Wildlife Conservation, any retirement plan under Section 401(a) of
3 the Internal Revenue Code of 1986, as amended, sponsored or
4 maintained by the Department of Wildlife Conservation.

5 C. In no event shall any employee who is at the subject of an
6 election made pursuant to subsection A of this section be permitted,
7 directly or indirectly, to influence the potential election of a
8 participating member agency.

9 SECTION 3. NEW LAW A new section of law to be codified
10 in the Oklahoma Statutes as Section 2-309.10 of Title 47, unless
11 there is created a duplication in numbering, reads as follows:

12 A. 1. On or before November 1, 2024, the Department of
13 Wildlife Conservation may make an irrevocable election to include
14 law enforcement game wardens who are certified by the Council on Law
15 Enforcement Education and Training (CLEET) and who are hired by the
16 Department on or after the effective date of such election, to
17 participate in and make contributions to the Oklahoma Law
18 Enforcement Retirement System as other participating employers of
19 the System.

20 2. The Department shall provide written notice of the election
21 to the System within seven (7) days of the date that the election is
22 made. The effective date of the election shall be the first day of
23 the month following the date that the System receives written notice
24 of the election from the Department.

1 B. On and after the effective date of an election made under
2 subsection A of this section, the Department and the CLEET-certified
3 law enforcement game wardens designated in the election shall
4 participate in and make contributions to the System as other
5 participating employers and members of the System. Such employees
6 shall not make contributions to any plan offered by the Oklahoma
7 Public Employees Retirement System or any retirement plan under
8 Section 401(a) of the Internal Revenue Code of 1986, as amended,
9 which is sponsored or maintained by the Department of Wildlife
10 Conservation.

11 C. In no event shall any employee who is at the subject of an
12 election made pursuant to subsection A of this section be permitted,
13 directly or indirectly, to influence the potential election of the
14 Department.

15 SECTION 4. AMENDATORY 62 O.S. 2021, Section 3103, as
16 last amended by Section 1, Chapter 306, O.S.L. 2022 (62 O.S. Supp.
17 2023, Section 3103), is amended to read as follows:

18 Section 3103. As used in the Oklahoma Pension Legislation
19 Actuarial Analysis Act:

20 1. "Amendment" means any amendment, including a substitute
21 bill, made to a retirement bill by any committee of the House of
22 Representatives or Senate, any conference committee of the House or
23 Senate or by the House or Senate;

1 2. "RB number" means that number preceded by the letters "RB"
2 assigned to a retirement bill by the respective staffs of the
3 ~~Oklahoma State~~ Senate and the ~~Oklahoma~~ House of Representatives when
4 the respective staff office prepares a retirement bill for a member
5 of the Legislature;

6 3. "Legislative Actuary" means the firm or entity that enters
7 into a contract with the Legislative Service Bureau pursuant to
8 Section 452.15 of Title 74 of the Oklahoma Statutes to provide the
9 actuarial services and other duties provided for in the Oklahoma
10 Pension Legislation Actuarial Analysis Act;

11 4. "Nonfiscal amendment" means an amendment to a retirement
12 bill having a fiscal impact, which amendment does not change any
13 factor of an actuarial investigation specified in subsection A of
14 Section 3109 of this title;

15 5. "Nonfiscal retirement bill" means a retirement bill:

- 16 a. which does not affect the cost or funding factors of a
17 retirement system,
18 b. which affects such factors only in a manner which does
19 not:
20 (1) grant a benefit increase under the retirement
21 system affected by the bill,
22 (2) create an actuarial accrued liability for or
23 increase the actuarial accrued liability of the
24 retirement system affected by the bill, or

- 1 (3) increase the normal cost of the retirement system
2 affected by the bill,
- 3 c. which authorizes the purchase by an active member of
4 the retirement system, at the actuarial cost for the
5 purchase as computed pursuant to the statute in effect
6 on the effective date of the measure allowing such
7 purchase, of years of service for purposes of reaching
8 a normal retirement date in the applicable retirement
9 system, but which cannot be used in order to compute
10 the number of years of service for purposes of
11 computing the retirement benefit for the member,
- 12 d. which provides for the computation of a service-
13 connected disability retirement benefit for members of
14 the Oklahoma Law Enforcement Retirement System
15 pursuant to Section 2-305 of Title 47 of the Oklahoma
16 Statutes if the members were unable to complete twenty
17 (20) years of service as a result of the disability,
- 18 e. which requires membership in the defined benefit plan
19 authorized by Section 901 et seq. of Title 74 of the
20 Oklahoma Statutes for persons whose first elected or
21 appointed service occurs on or after November 1, 2018,
22 if such persons had any prior service in the Oklahoma
23 Public Employees Retirement System prior to November
24 1, 2015,

f. which provides for a one-time increase in retirement benefits if the increase in retirement benefits is not a permanent increase in the gross annual retirement benefit payable to a member or beneficiary, occurs only once pursuant to a single statutory authorization and does not exceed:

(1) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Dollars (\$1,000.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would not be less than sixty percent (60%) but not greater than eighty percent (80%) after the benefit increase is paid,

(2) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Two Hundred Dollars (\$1,200.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would be greater than eighty percent (80%) but not greater than one hundred percent (100%) after the benefit increase is paid,

(3) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One

1 Thousand Four Hundred Dollars (\$1,400.00) and
2 requires that the benefit may only be provided if
3 the funded ratio of the affected retirement
4 system would be greater than one hundred percent
5 (100%) after the benefit increase is paid, or
6 (4) the greater of two percent (2%) of the gross
7 annual retirement benefit of the volunteer
8 firefighter or One Hundred Dollars (\$100.00) for
9 persons who retired from the Oklahoma
10 Firefighters Pension and Retirement System as
11 volunteer firefighters and who did not retire
12 from the Oklahoma Firefighters Pension and
13 Retirement System as a paid firefighter.

14 As used in this subparagraph, "funded ratio" means the
15 figure derived by dividing the actuarial value of
16 assets of the applicable retirement system by the
17 actuarial accrued liability of the applicable
18 retirement system,

- 19 g. which modifies the disability pension standard for
20 police officers who are members of the Oklahoma Police
21 Pension and Retirement System as provided by ~~Section 3~~
22 ~~of this act~~ Section 50-115 of Title 11 of the Oklahoma
23 Statutes,

h. which provides a cost-of-living benefit increase pursuant to the provisions of:

(1) Section 49-143.7 of Title 11 of the Oklahoma Statutes,

(2) Section 50-136.9 of Title 11 of the Oklahoma Statutes,

(3) Section 1104K of Title 20 of the Oklahoma Statutes,

(4) Section 2-305.12 of Title 47 of the Oklahoma Statutes,

(5) Section 17-116.22 of Title 70 of the Oklahoma Statutes,

(6) Section 930.11 of Title 74 of the Oklahoma Statutes, ~~or~~

i. which modifies the computation of the line-of-duty disability benefit pursuant to the provisions of ~~this act~~ this section and Sections 50-101 and 50-115 of Title 11 of the Oklahoma Statutes,

j. which authorizes membership in the Oklahoma Law Enforcement Retirement System for law enforcement support staff of participating employers of the System pursuant to Section 2 of this act, or

k. which authorizes membership in the Oklahoma Law Enforcement Retirement System for law enforcement game

wardens of the Department of Wildlife Conservation who
are certified by the Council on Law Enforcement
Education and Training (CLEET) pursuant to an election
made under Section 3 of this act.

A nonfiscal retirement bill shall include any retirement bill that has as its sole purpose the appropriation or distribution or redistribution of monies in some manner to a retirement system for purposes of reducing the unfunded liability of such system or the earmarking of a portion of the revenue from a tax to a retirement system or increasing the percentage of the revenue earmarked from a tax to a retirement system;

6. "Reduction-in-cost amendment" means an amendment to a retirement bill having a fiscal impact which reduces the cost of the bill as such cost is determined by the actuarial investigation for the bill prepared pursuant to Section 3109 of this title;

7. "Retirement bill" means any bill or joint resolution introduced or any bill or joint resolution amended by a member of the ~~Oklahoma~~ Legislature which creates or amends any law directly affecting a retirement system. A retirement bill shall not mean a bill or resolution that impacts the revenue of any state tax in which a portion of the revenue generated from such tax is earmarked for the benefit of a retirement system;

1 8. "Retirement bill having a fiscal impact" means any
2 retirement bill creating or establishing a retirement system and any
3 other retirement bill other than a nonfiscal retirement bill; and

4 9. "Retirement system" means the Teachers' Retirement System of
5 Oklahoma, the Oklahoma Public Employees Retirement System, the
6 Uniform Retirement System for Justices and Judges, the Oklahoma
7 Firefighters Pension and Retirement System, the Oklahoma Police
8 Pension and Retirement System, the Oklahoma Law Enforcement
9 Retirement System, or a retirement system established after January
10 1, 2006.

11 SECTION 5. It being immediately necessary for the preservation
12 of the public peace, health or safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

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