

Prior law provided for compliance by the Teachers' Retirement System of Louisiana, Louisiana School Employees' Retirement System, and State Police Pension and Retirement System with applicable federal tax qualification requirements of the Internal Revenue Code.

New law retains prior law and continues compliance with applicable federal tax qualification requirements of the Internal Revenue Code by the three systems incorporating changes in federal law and regulations as required.

Effective July 1, 2010.

(Amends R.S. 11:701(intro para.) 728(A)(4), 783(A)(3)(a), 792(C)(1) and (D), 1002(intro para.) 1153(C)(1) and (D), 1326 and 1337(B); adds R.S. 11:701(5)(e), 784.1(F) and (G), 1002(6)(c), 1140, 1141.2(C) and (D), 1336(F) and (G), and 1338(F); repeals R.S. 11:701(12)(d), 792(B)(3), (C)(2), and (F), 1153(B)(3), (C)(2), and (F), and 1337(A)(3))