

Prior law provided for compliance by the Registrars of Voters Employees' Retirement System (ROVERS) with applicable federal tax qualification requirements of the Internal Revenue Code and federal regulations.

New law provides for continued compliance with applicable federal tax qualification requirements of the Internal Revenue Code by incorporating changes in federal law and regulations, including provisions relating to member's death while performing qualified military service.

Effective June 30, 2012.

(Amends R.S. 11:2093; adds R.S. 11:2077(D); repeals R.S. 11:2151, 2152, and 2153)