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## DIGEST

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HB 13 Original

2026 Regular Session

McMakin

**Abstract:** Provides relative to the determination of employer contributions and amortization bases for the Louisiana State Police Retirement System.

Present law provides for determination of employer contributions for each state retirement system, including the La. State Police Retirement System (LSPRS). Provides relative to the amortization of changes, gains, and losses of each system.

Proposed law retains present law.

Present law, relative to LSPRS, provides for a five-year amortization period for any over or under payment in the prior year. Provides for a 20-year amortization period for other changes, gains, and losses.

Proposed law provides for amortization of over or under payments over 20 years beginning with the June 30, 2027, actuarial valuation. Provides for consolidation of all existing amortization bases in the June 30, 2029, actuarial valuation.

Proposed law provides for amortization of that consolidated base with level-dollar payments over the 20-year period ending in 2049. Provides a 15-year amortization period for all changes, gains, or losses beginning in 2030.

Proposed law, beginning in Fiscal Year 2027-2028, sets a minimum employer contribution rate. Specifies that the required employer contribution rate for a given year shall not be less than the projected employer normal cost divided by the projected payroll of all active members of the system for the fiscal year plus the permanent benefit increase account funding contribution (AFC) rate for that year.

Proposed law requires that any cost of proposed law be funded with additional employer contributions in compliance with present constitution (Art. X, Sec. 29(F)).

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 11:102(B)(3)(c) and (F))