

2026 Regular Session

HOUSE BILL NO. 33

BY REPRESENTATIVES WILEY, BRASS, AND TAYLOR

RETIREMENT/SHERIFFS FUND: Provides relative to participation in the Back-Deferred Retirement Option Program in the Sheriffs' Pension and Relief Fund

1 AN ACT

2 To amend and reenact R.S. 11:2178.1(B), relative to the Sheriffs' Pension and Relief Fund;
3 to provide relative to the Back-Deferred Retirement Option Plan; to allow for a five-
4 year participation period in certain circumstances; to provide for limitations and
5 requirements; to provide for an effective date; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article X, Section 29(C) of the Constitution
8 of Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 11:2178.1(B) is hereby amended and reenacted to read as follows:

11 §2178.1. Back-Deferred Retirement Option Plan

12 * * *

13 B.(1) At the time of retirement, the member shall select a Back-DROP
14 period to be specified in whole months. The Back-DROP period shall be the most
15 recent calendar period corresponding to the member's accrued creditable service.

16 (2) Except as otherwise provided in this Subsection, the Back-DROP period
17 shall not exceed the lesser of thirty-six months or the number of months of creditable
18 service accrued after the member first became eligible for regular retirement.

19 (3) However, members who have A member who has at least thirty or more
20 years of service but less than thirty-five years of service may select a Back-DROP

