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## DIGEST

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HB 33 Engrossed

2026 Regular Session

Wiley

**Abstract:** Provides relative to participation in the Back-Deferred Retirement Option Plan.

Present law provides for a Back-Deferred Retirement Option Plan (Back-DROP) for members of the Sheriffs' Pension and Relief Fund (SPRF) who are eligible to retire. Allows a member who has accrued sufficient service credit to make an irrevocable election to receive a monthly benefit that is less than the maximum plus a lump sum Back-DROP benefit. Provides for calculation of the monthly benefit and the lump sum.

Present law allows for a 36-month maximum Back-DROP period for a member with less than 30 years of service credit. Allows a member with 30 or more years of service credit to select a Back-DROP period of up to 48 months.

Proposed law retains present law.

Proposed law allows a member with 35 or more years of service credit to select a Back-DROP period of up to 60 months.

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

(Amends R.S. 11:2178.1(B))