

2026 Regular Session

HOUSE BILL NO. 26

BY REPRESENTATIVE FREEMAN

RETIREMENT/MUNICIPAL POL: Provides relative to partial dissolution of an employer in the Municipal Police Employees' Retirement System

1 AN ACT

2 To amend and reenact R.S. 11:2225.4(A)(2)(b)(ii), relative to the Municipal Police
3 Employees' Retirement System; to provide for partial dissolution of a police
4 department; to provide for payment of the system's unfunded accrued liability; and
5 to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 11:2225.4(A)(2)(b)(ii) is hereby amended and reenacted to read as
11 follows:

12 §2225.4. Unfunded accrued liability; payment by employer

13 A.

14 * * *

15 (2)

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 26 Original

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Freeman

Abstract: Provides for the partial dissolution of a police department in the Municipal Police Employees' Retirement System (MPERS).

Present law requires a police department that reduces its size by 50 or more participating employees in a fiscal year to make certain unfunded accrued liability payments to MPERS based on the size of the department prior to the reduction.

Proposed law increases to 100 the reduction that triggers such required payments.

(Amends R.S. 11:2225.4(A)(2)(b)(ii))