

2026 Regular Session

HOUSE BILL NO. 33

BY REPRESENTATIVES WILEY AND BRASS

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

1 period not to exceed the lesser of forty-eight months or the number of months of  
2 creditable service accrued after the member first became eligible for regular  
3 retirement. ~~The Back-DROP period shall be the most recent calendar period~~  
4 ~~corresponding to the member's accrued creditable service.~~

5 (4) A member who has thirty-five or more years of service may select a  
6 Back-DROP period not to exceed the lesser of sixty months or the number of months  
7 of creditable service accrued after the member first became eligible for regular  
8 retirement.

9 \* \* \*

10 Section 2. This Act shall become effective upon signature by the governor or, if not  
11 signed by the governor, upon expiration of the time for bills to become law without signature  
12 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
13 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
14 effective on the day following such approval.

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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)]

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HB 33 Original

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))