Barras (HB 481) **Act No. 364**

Existing law provides for compliance by the La. Assessors' Retirement Fund with applicable federal tax qualification requirements of the Internal Revenue Code and federal regulations.

New law continues compliance with applicable federal tax qualification requirements of the Internal Revenue Code by incorporating changes in federal law and regulations.

Effective July 1, 2011.

(Amends R.S. 11:1402(6)(c) and (8), 1404(A), 1411(D), 1444(C) and (D), 1451, 1457(C), 1458(B)(1), (2)(a), (b), and (d), (3)(caption), and (4) and (E)(2) and (5)(c); Adds R.S. 11:1402(6)(d), 1444(E)(3), 1445(G), 1455(C), and 1458(A)(3); Repeals R.S. 11:1404(E), 1457(B), 1458(B)(2)(c) and (E)(5)(d) and (e))