

Regular Session, 2013

HOUSE BILL NO. 54

BY REPRESENTATIVE JONES

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

RETIREMENT/REGISTR VOTER: Provides relative to the collection and enforcement of ad valorem tax proceeds due to the Registrar of Voters Employees' Retirement System

1 AN ACT

2 To amend and reenact R.S. 11:2135, relative to ad valorem tax proceeds due to the

3 Registrars of Voters Employees' Retirement System; to provide relative to collection

4 procedures for past due remittals; to provide definitions; to provide relative to the

5 authority of the treasurer; 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. 11:2135 is hereby amended and reenacted to read as follows:

11 §2135. Pension accumulation fund; contributions to and payments from fund;

12 determination of normal and accrued liability contributions; remedies

13 A.(1) For purposes of this Section, the phrase "tax collector" shall include

14 any sheriff, ex-officio tax collector, collector of revenue, city tax collector, or any

15 other person or official responsible for the collection of taxes shown to be collectible

16 on any tax roll.

17 (2) For purposes of this Section, the phrase "tax roll" shall include any tax

18 roll reflecting or relating to property located within any parish, regardless of whether

1 or not such property is located within a municipality or other political subdivision  
2 within a parish.

3 B. The pension accumulation fund shall be the fund in which shall be  
4 accumulated all reserves for the payment of all pensions and other benefits payable  
5 from contributions made by employers and each ~~sheriff and ex-officio~~ tax collector  
6 as provided for ~~under Subsections B, C, and D, of~~ in this Section and from which  
7 shall be paid all pensions and other benefits on account of members with prior  
8 service credit.

9 C. Contributions to and payments from the pension accumulation fund shall  
10 be made as follows:

11 ~~C. (1) Beginning with the 1964 tax roll, each sheriff and ex-officio~~ Each tax  
12 collector shall deduct one-sixteenth of one percent of the aggregate amount of the tax  
13 shown to be collected by the tax roll of each respective parish which money each  
14 ~~respective sheriff tax collector~~ shall turn over to the Registrars of Voters Employees'  
15 Retirement System of Louisiana, created by this Chapter, periodically at the same  
16 time ~~said sheriff~~ he disburses funds to the tax recipient bodies of his respective  
17 parish.

18 ~~D. (2) Should the amount paid and credited under Subsection C of this~~  
19 ~~Section~~ Paragraph (1) of this Subsection be for a larger amount than the amount  
20 required by the Public Retirement Systems' Actuarial Committee to be paid and  
21 credited to the Pension Accumulation Fund and the Members' Supplemental Savings  
22 Fund, ~~and then~~ the payment to be received by the retirement system in the following  
23 year shall be reduced accordingly.

24 ~~E. (3) Should the amount paid and credited to the Pension Accumulation~~  
25 ~~Fund in accordance with Subsection C of this Section~~ Paragraph (1) of this  
26 Subsection be for a smaller amount than the amount required as determined by the  
27 Public Retirement Systems' Actuarial Committee, then any additional amount  
28 required shall be contributed by the employers and each employer shall contribute  
29 an amount determined as follows: compute the percent that the deficient amount is

1 of the aggregate salaries or compensation of all members in the employ of all  
2 employers on which employers' contributions are due. Each employer then shall pay  
3 this percent of the aggregate salaries of all employees in his employ on which  
4 employers' contributions are done ~~in the manner hereinafter set forth.~~

5 D.(1) Should a tax collector fail to timely remit the monies due to the  
6 retirement system pursuant to Paragraph (C)(1) of this Section, the board of trustees  
7 of the retirement system may make demand upon the state treasurer for payment of  
8 any past-due sums attributable to such tax collector's jurisdiction from revenue  
9 sharing funds that would otherwise become due to the delinquent tax collector's  
10 jurisdiction. In support of such demand, the board of trustees of the retirement  
11 system shall submit a resolution to the state treasurer certifying which jurisdiction's  
12 tax collector is delinquent in payment, the amount owed by such jurisdiction, and the  
13 identity of any designee or designees authorized to act on behalf of the retirement  
14 system in making such demand. Pursuant to such demand, before distribution of any  
15 revenue sharing funds to any delinquent jurisdiction, the state treasurer shall deduct  
16 from the revenue sharing funds otherwise due the amounts certified in the demand  
17 as past due and pay such deducted amount to the retirement system.

18 (2) Any payment made from revenue sharing funds pursuant to the  
19 provisions of this Subsection for purposes of satisfying all or part of an obligation  
20 under Paragraph (C)(1) of this Section shall be independent of any legislative  
21 appropriation of revenue sharing funds in favor of the retirement system.

22 (3) The remedies provided in this Subsection are remedial and curative and  
23 may be exercised by the board of trustees at any time for any identifiable past-due  
24 sums due to the retirement system from any parish, city, or other governmental  
25 entity, regardless of when the deficiency initially arose. Such remedies shall be  
26 available in addition to any other remedy available under law. The failure of the  
27 board of trustees to make demand for payment from revenue sharing funds pursuant  
28 to the provisions of this Subsection shall not constitute a waiver of the right of the

- 1        retirement system to require such payment or to make demand upon the state  
 2        treasurer for payment from subsequent revenue sharing funds.

### 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)]

Jones

HB No. 54

**Abstract:** Provides for the enforcement of ad valorem tax proceed remittals to the Registrars of Voters Employees' Retirement System (ROVERS) by claiming state funds due the delinquent pay or political subdivision.

Present law establishes the ROVERS system and creates the pension accumulation fund, to which all contributions to the system are deposited and from which benefits are paid. Proposed law retains present law.

Present law provides for the sheriff or other ex-officio tax collector to deduct 1/16 of 1% of the aggregate amount of the tax shown to be collected by the tax roll for the parish and remit that deducted amount to ROVERS.

Proposed law retains present law but changes "sheriff to other ex-officio tax collector" to "tax collector". Further defines "tax collector" to mean any sheriff, ex-officio tax collector, collector of revenue, city tax collector, or any other person or official responsible for tax collection. Further defines "tax roll" to mean any tax roll reflecting or relating to property located within any parish.

Proposed law authorizes the board of trustees of ROVERS to submit a certification of any delinquent amount due the system from a political subdivision to the state treasurer. Such certification shall be accompanied by a resolution adopted by the board setting forth the name of the delinquent political subdivision, the amount due, and naming any designee authorized to act on the board's behalf. Upon receipt of such resolution and certification, proposed law requires the state treasurer to deduct from state monies otherwise due the delinquent political subdivision an amount equal to the certified debt and to remit such amount directly to ROVERS.

Proposed law provides that any amounts recovered by submitting a certification and resolution to the state treasurer shall be independent of any legislative appropriation of revenue sharing funds to the system.

Proposed law further provides that the provisions of proposed law may be exercised for any past due amount, regardless of when the amount became due. Further provides that the failure of the board to exercise its right to collect past-due sums directly from the state treasurer shall not constitute a waiver of such right.

(Amends R.S. 11:2135)