

Existing law establishes the Registration of Voters Employees' Retirement System (ROVERS) and creates the pension accumulation fund to which all contributions to the system are deposited and from which benefits are paid.

Existing law requires the sheriff and ex-officio tax collector to deduct 1/16% 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. New law requires such deductions be made by any person or official responsible for tax collection. New law also establishes a definition of "tax roll" to mean any tax roll reflecting or relating to property located within any parish.

New 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, new 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.

New law further provides that the provisions of new 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.

Effective June 30, 2013.

(Amends R.S. 11:2135)