2016 OMNIBUS RETIREMENT BILL

AS OF APRIL 12, 2016

............... moves to amend H.F. No. 659; S.F. No. 588, as follows:

Delete everything after the enacting clause and insert:

"ARTICLE 1

MINNESOTA STATE RETIREMENT SYSTEM
ADMINISTRATIVE PROVISIONS

Section 1. Minnesota Statutes 2015 Supplement, section 3A.03, subdivision 2, is amended to read:

  Subd. 2. Refund. (a) A former member who has made contributions under subdivision 1 and who is no longer a member of the legislature is entitled to receive, upon written application to the executive director on a form prescribed by the executive director, a refund from the general fund of all contributions credited to the member's account with interest computed as provided in section 352.22, subdivision 2.

  (b) The refund of contributions as provided in paragraph (a) terminates all rights of a former member of the legislature and the survivors of the former member under this chapter.

  (c) If the former member of the legislature again becomes a member of the legislature after having taken a refund as provided in paragraph (a), the member is a member of the unclassified employees retirement program of the Minnesota State Retirement System.

  (d) However, the member may reinstate the rights and credit for service previously forfeited under this chapter if the member repays all refunds taken, plus interest at the rate of 8.5 percent until June 30, 2015, and eight percent thereafter compounded annually from the date on which the refund was taken to the date on which the refund is repaid.

  Repayment must be made as provided in section 352.23, paragraph (d).

  (e) No person may be required to apply for or to accept a refund.

EFFECTIVE DATE. This section is effective July 1, 2016.
Sec. 2. Minnesota Statutes 2014, section 3A.03, subdivision 3, is amended to read:

Subd. 3. Legislators retirement fund. (a) The legislators retirement fund, a special retirement fund, is created within the state treasury. The legislators retirement fund must be credited with any investment proceeds on the assets of the retirement fund.

(b) The payment of annuities under section 3A.115, paragraph (b), is appropriated from the legislators retirement fund.

(c) The legislators retirement fund may receive transfers of general fund proceeds.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 3. Minnesota Statutes 2014, section 16A.14, subdivision 2a, is amended to read:

Subd. 2a. Exceptions. The allotment and encumbrance system does not apply to:

(1) appropriations for the courts or the legislature;

(2) payment of unemployment benefits; and

(3) transactions within the defined contribution funds administered by the Minnesota State Retirement System.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 4. Minnesota Statutes 2014, section 352.03, subdivision 5, is amended to read:

Subd. 5. Executive director, deputy director, and assistant director. (a) The board shall appoint an executive director, in this chapter called the director, of the system must be appointed by the board on the basis of fitness, experience in the retirement field, and leadership ability to manage and lead system staff, and ability to assist the board in setting a vision for the system. The director must have had at least five years' experience on the administrative staff of a major retirement system in either an executive level management position or in a position with responsibility for the governance, management, or administration of a retirement plan.

(b) The executive director, deputy director, and assistant director must be in the unclassified service but appointees may be selected from civil service lists if desired. The salary of the executive director must be as provided by section 15A.0815. The salary of the deputy director and assistant director must be set in accordance with section 43A.18, subdivision 3.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 5. Minnesota Statutes 2014, section 352.03, subdivision 6, is amended to read:
3.1 **Duties and powers of executive director.** The management of the system is vested in the director, who is the executive and administrative head of the system. The director may appoint a deputy director and an assistant director with the approval of the board. The director shall be advisor to the board on matters pertaining to the system and shall also act as the secretary of the board. The director shall:

3.2 (1) attend meetings of the board;

3.3 (2) prepare and recommend to the board appropriate rules to carry out this chapter;

3.4 (3) establish and maintain an adequate system of records and accounts following recognized accounting principles and controls;

3.5 (4) designate an assistant director with the approval of the board;

3.6 (5) appoint any employees, both permanent and temporary, that are necessary to carry out the provisions of this chapter;

3.7 (6) organize the work of the system as the director deems necessary to fulfill the functions of the system, and define the duties of its employees and delegate to them any powers or duties, subject to the control of the director and under conditions the director may prescribe. Appointments to exercise delegated power must be by written order and shall be filed with the secretary of state;

3.8 (7) with the advice and consent of the board, contract for the services of an approved actuary, professional management services, and any other consulting services as necessary and fix the compensation for those services. The contracts are not subject to competitive bidding under chapter 16C. Any approved actuary retained by the executive director shall function as the actuarial advisor of the board and the executive director, and may perform actuarial valuations and experience studies to supplement those performed by the actuary retained under section 356.214. Any supplemental actuarial valuations or experience studies shall be filed with the executive director of the Legislative Commission on Pensions and Retirement. Professional management services may not be contracted for more often than once in six years. Copies of professional management survey reports must be transmitted to the secretary of the senate, the chief clerk of the house of representatives, and the Legislative Reference Library as provided by section 3.195, and to the executive director of the commission at the time as reports are furnished to the board. Only management firms experienced in conducting management surveys of federal, state, or local public retirement systems are qualified to contract with the director;

3.9 (8) with the advice and consent of the board provide in-service training for the employees of the system;
(9) (8) make refunds of accumulated contributions to former state employees and
to the designated beneficiary, surviving spouse, legal representative, or next of kin of
deceased state employees or deceased former state employees, as provided in this chapter;
(10) (9) determine the amount of the annuities and disability benefits of employees
covered by the system and authorize payment of the annuities and benefits beginning as
of the dates on which the annuities and benefits begin to accrue, in accordance with the
provisions of this chapter;
(11) (10) pay annuities, refunds, survivor benefits, salaries, and necessary operating
expenses of the system;
(12) (11) certify funds available for investment to the State Board of Investment;
(13) (12) with the advice and approval of the board request the State Board of
Investment to sell securities when the director determines that funds are needed for the
system;
(14) (13) prepare and submit to the board and the legislature an annual financial
report covering the operation of the system, as required by section 356.20;
(15) (14) prepare and submit biennial and annual budgets to the board and with
the approval of the board submit the budgets to the Department of Management and
Budget; and
(16) (15) with the approval of the board, perform other duties required to administer
the retirement and other provisions of this chapter and to do its business.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 6. Minnesota Statutes 2015 Supplement, section 352.23, is amended to read:

352.23 TERMINATION OF RIGHTS; REPAYMENT OF REFUND.
(a) When any employee accepts a refund as provided in section 352.22, all existing
allowable service credits and all rights and benefits to which the employee was entitled
before accepting the refund terminate.
(b) Terminated service credits and rights must not again be restored until the former
employee acquires at least six months of allowable service credit after taking the last
refund. In that event, the employee may repay and repays all refunds previously taken
from the retirement fund with interest as provided in paragraph (d).
(c) Repayment of refunds entitles the employee only to credit for service covered
by (1) salary deductions; (2) payments previously made in lieu of salary deductions as
permitted under law in effect when the payment in lieu of deductions was made; (3)
payments made to obtain credit for service as permitted by laws in effect when payment was
made; and (4) allowable service previously credited while receiving temporary workers' compensation as provided in section 352.01, subdivision 11, paragraph (a), clause (3).

(d) Payments under this section for repayment of refunds are to be paid with interest at the rate of 8.5 percent until June 30, 2015, and eight percent thereafter compounded annually from the date the refund was taken until the date the refund is repaid. They Repayment may be paid in a lump sum or by payroll deduction in the manner provided in section 352.04. Payment may be made in partial payments consistent with section 356.44 during employment or in a lump sum up to six months after termination from service.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 7. Minnesota Statutes 2015 Supplement, section 352B.11, subdivision 4, is amended to read:

Subd. 4. **Reentry into state service.** When a former member, who has become separated from state service that entitled the member to membership and has received a refund of retirement payments, reenters the state service in a position that entitles the member to membership, that member shall receive credit for the period of prior allowable state service if the member repays into the fund the amount of the refund, plus interest on it at the rate of 8.5 percent until June 30, 2015, and eight percent thereafter compounded annually, at any time before subsequent retirement. Repayment may be made in installments or in a lump sum. Repayment must be made as provided in section 352.23, paragraph (d).

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 8. Minnesota Statutes 2015 Supplement, section 352D.05, subdivision 4, is amended to read:

Subd. 4. **Repayment of refund.** (a) A participant in the unclassified program may repay regular refunds taken under section 352.22, as provided in section 352.23.

(b) A participant in the unclassified program or an employee covered by the general employees retirement plan who has withdrawn the value of the total shares may repay the refund taken and thereupon restore the service credit, rights and benefits forfeited by paying into the fund the amount refunded plus interest at the rate of 8.5 percent until June 30, 2015, and eight percent thereafter compounded annually from the date that the refund was taken until the date that the refund is repaid. If the participant had withdrawn only the employee shares as permitted under prior laws, repayment must be pro rata.
(c) Except as provided in section 356.441, the repayment of a refund under this section must be made in a lump sum. Repayment must be made as provided in section 352.23, paragraph (d).

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 9. Minnesota Statutes 2015 Supplement, section 490.124, subdivision 12, is amended to read:

Subd. 12. **Refund.** (a) A person who ceases to be a judge is entitled to a refund in an amount that is equal to all of the member's employee contributions to the judges' retirement fund plus interest computed under section 352.22, subdivision 2.

(b) A refund of contributions under paragraph (a) terminates all service credits and all rights and benefits of the judge and the judge's survivors under this chapter.

(c) A person who becomes a judge again after taking a refund under paragraph (a) may reinstate the previously terminated allowable service credit, rights, and benefits by repaying the total amount of the previously received refund. The refund repayment must include interest on the total amount previously received at the annual rate of 8.5 percent until June 30, 2015, and eight percent thereafter, compounded annually, from the date on which the refund was received until the date on which the refund is repaid. **Repayment** must be made as provided in section 352.23, paragraph (d).

**EFFECTIVE DATE.** This section is effective July 1, 2016.

**ARTICLE 2**

**TEACHERS RETIREMENT ASSOCIATION ADMINISTRATIVE PROVISIONS**

Section 1. Minnesota Statutes 2014, section 354.05, subdivision 2, is amended to read:

Subd. 2. **Teacher.** (a) "Teacher" means:

(1) a person who renders service as a teacher, supervisor, principal, superintendent, librarian, nurse, counselor, social worker, therapist, or psychologist in:

(i) a public school of the state other than in Independent School District No. 625 or Independent School District No. 709, or in any;

(ii) a charter school, irrespective of the location of the school, or in any; or

(iii) a charitable, penal, or correctional institution of a governmental subdivision, or;

(2) a person who is engaged in educational administration in connection with the state public school system, whether the position be a public office or as employment;
(3) a person who renders service as a charter school director or chief administrative officer, provided, however, that if the charter school director or chief administrative officer is covered by the Public Employees Retirement Association general employees retirement plan on July 1, 2016, the charter school director or chief administrative officer shall continue to be covered by that plan and not by the Teachers Retirement Association;

(2) (4) an employee of the Teachers Retirement Association;

(2) (5) a person who renders teaching service on a part-time basis and who also renders other services for a single employing unit where the teaching service comprises at least 50 percent of the combined employment salary is a member of the association for all services with the single employing unit or, if less than 50 percent of the combined employment salary, the executive director determines all of the combined service is covered by the association; or

(6) (4) a person who is not covered by the plans established under chapter 352D, 354A, or 354B and who is employed by the Board of Trustees of the Minnesota State Colleges and Universities system in an unclassified position as:

(i) a president, vice-president, or dean;

(ii) a manager or a professional in an academic or an academic support program other than specified in item (i);

(iii) an administrative or a service support faculty position; or

(iv) a teacher or a research assistant.

(b) “Teacher” does not mean:

(1) a person who works for a school or institution as an independent contractor as defined by the Internal Revenue Service;

(2) a person who renders part-time teaching service or who is a customized trainer as defined by the Minnesota State Colleges and Universities system if (i) the service is incidental to the regular nonteaching occupation of the person; and (ii) the employer stipulates annually in advance that the part-time teaching service or customized training service will not exceed 300 hours in a fiscal year and retains the stipulation in its records; and (iii) the part-time teaching service or customized training service actually does not exceed 300 hours in a fiscal year;

(3) a person exempt from licensure under section 122A.30;

(2) (4) (2) annuitants of the teachers retirement plan who are employed after retirement by an employing unit that participates in the teachers retirement plan during the course of that reemployment;

(3) (5) (3) a person who is employed by the University of Minnesota;
(6) (4) a member or an officer of any general governing or managing board or body of an employing unit that participates in the teachers retirement plan; or
(7) (5) a person employed by Independent School District No. 625 or Independent School District No. 709 as a teacher as defined in section 354A.011, subdivision 27.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 2. Minnesota Statutes 2014, section 354.05, is amended by adding a subdivision
to read:

Subd. 17a. Former spouse. "Former spouse" means a person who is no longer a
spouse of a member due to dissolution of the marriage, legal separation, or annulment.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 3. Minnesota Statutes 2014, section 354.06, subdivision 2, is amended to read:

Subd. 2. President; executive director. The board shall annually elect one of
its members as president. It shall elect an executive director, whose salary shall be as
provided by section 15A.0815. The salary of the assistant executive director who shall be
in the unclassified service, shall be set in accordance with section 42A.18, subdivision 3.
The executive director shall serve during the pleasure of the board and be the executive
officer of the board, with such duties as the board shall prescribe. The board shall employ
all other clerks and employees necessary to properly administer the association. The
cost and expense of administering the provisions of this chapter shall be paid by the
association. The board shall appoint an executive director shall be appointed by the
board on the basis of fitness, education, experience in the retirement field and leadership,
ability to manage and lead system staff, and ability to assist the board in setting a vision
for the system. The executive director shall have had at least five years of experience
on the administrative staff of a major retirement system in either an executive-level
management position or in a position with responsibility for the governance, management,
or administration of a retirement plan.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 4. Minnesota Statutes 2014, section 354.06, subdivision 2a, is amended to read:

Subd. 2a. Duties of executive director. The management of the association is
vested in the executive director who shall be the executive and administrative head of
the association. The executive director shall act as advisor to the board on all matters

Article 2 Sec. 4. 8
9.1 pertaining to the association and shall also act as the secretary of the board. The executive
director shall:
9.2 (1) attend all meetings of the board;
9.3 (2) prepare and recommend to the board appropriate rules to carry out the provisions
9.4 of this chapter;
9.5 (3) establish and maintain an adequate system of records and accounts following
9.6 recognized accounting principles and controls;
9.7 (4) designate, as necessary, a deputy executive director and an assistant executive
director in the unclassified service, as defined in section 43A.08, whose salaries shall
9.8 be set in accordance with section 43A.18, subdivision 3, and two assistant executive
directors in the classified service, as defined in section 43A.07, with the approval of the
9.9 board, and appoint such employees, both permanent and temporary, as are necessary to
9.10 carry out the provisions of this chapter;
9.11 (5) organize the work of the association as the director deems necessary to fulfill the
9.12 functions of the association, and define the duties of its employees and delegate to them
9.13 any powers or duties, subject to the director's control and under such conditions as the
9.14 director may prescribe;
9.15 (6) with the approval of the board, contract and set the compensation for the services
9.16 of an approved actuary, professional management services, and any other consulting
9.17 services. These contracts are not subject to the competitive bidding procedure prescribed
9.18 by chapter 16C. An approved actuary retained by the executive director shall function as
9.19 the actuarial advisor of the board and the executive director and may perform actuarial
9.20 valuations and experience studies to supplement those performed by the actuary retained
9.21 under section 356.214. Any supplemental actuarial valuations or experience studies shall
9.22 be filed with the executive director of the Legislative Commission on Pensions and
9.23 Retirement. Copies of professional management survey reports must be transmitted to the
9.24 secretary of the senate, the chief clerk of the house of representatives, and the Legislative
9.25 Reference Library as provided by section 3.195, and to the executive director of the
9.26 commission at the same time as reports are furnished to the board. Only management
9.27 firms experienced in conducting management surveys of federal, state, or local public
9.28 retirement systems are qualified to contract with the executive director;
9.29 (7) with the approval of the board, provide in-service training for the employees
9.30 of the association;
9.31 (8) make refunds of accumulated contributions to former members and to the
9.32 designated beneficiary, surviving spouse, legal representative, or next of kin of deceased
9.33 members or deceased former members, under this chapter;
(9) determine the amount of the annuities and disability benefits of members covered by the association and authorize payment of the annuities and benefits beginning as of the dates on which the annuities and benefits begin to accrue, under this chapter;
(10) pay annuities, refunds, survivor benefits, salaries, and necessary operating expenses of the association;
(11) prepare and submit to the board and the legislature an annual financial report covering the operation of the association, as required by section 356.20;
(12) certify funds available for investment to the State Board of Investment;
(13) with the advice and approval of the board, request the State Board of Investment to sell securities on determining that funds are needed for the purposes of the association;
(14) prepare and submit biennial and annual budgets to the board and with the approval of the board submit those budgets to the Department of Management and Budget; and
(15) with the approval of the board, perform such other duties as may be required for the administration of the association and the other provisions of this chapter and for the transaction of its business. The executive director may:
(i) reduce all or part of the accrued interest and fines payable by an employing unit for reporting requirements under section 354.52, based on an evaluation of any extenuating circumstances of the employing unit;
(ii) assign association employees to conduct field audits of an employing unit to ensure compliance with the provisions of this chapter; and
(iii) recover overpayments, if not repaid to the association, by suspending or reducing the payment of a retirement annuity, refund, disability benefit, survivor benefit, or optional annuity under this chapter until the overpayment, plus interest, has been recovered.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 5. Minnesota Statutes 2014, section 354.095, is amended to read:

**354.095 MEDICAL LEAVE.**

(a) Upon granting a medical leave, an employing unit must certify the leave to the association on a form specified by the executive director. A member of the association who is on an authorized medical leave of absence is entitled to receive allowable service credit, not to exceed one year five years, for the period of leave, upon making the prescribed payment to the fund under section 354.72. A member may not receive more than one year of allowable service credit during any fiscal year by making payment under
this section. A member may not receive disability benefits under section 354.48 and
receive allowable service credit under this section for the same period of time.

(b) The executive director shall reject an application for disability benefits under
section 354.48 if the member is applying only because an employer-sponsored provider of
private disability insurance benefits requires such an application and the member would
not have applied for disability benefits in the absence of such requirement. The member
shall submit a copy of the disability insurance policy that requires an application for
disability benefits from the plan if the member wishes to assert that the application is only
being submitted because of the disability insurance policy requirement.

(c) Notwithstanding the provisions of any agreement to the contrary, employee
and employer contributions may not be made to receive allowable service credit under
this section if the member does not retain the right to full reinstatement both during and
at the end of the medical leave.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 6. Minnesota Statutes 2015 Supplement, section 354.44, subdivision 9, is
amended to read:

Subd. 9. **Determining applicable law.** A former teacher who returns to covered
service following a termination and who is not receiving a retirement annuity under this
section must have earned at least 65 days one-half year of credited service following the
return to covered service to be eligible for improved benefits resulting from any law
change enacted subsequent to that termination.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 7. Minnesota Statutes 2014, section 354.45, is amended by adding a subdivision
to read:

Subd. 3. **Payment upon death of former spouse.** Upon the death of the former
spouse to whom payments are to be made before the end of the specified payment period,
payments shall be made according to the terms of a beneficiary form completed by the
former spouse or, if no beneficiary form, to the estate of the former spouse.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 8. Minnesota Statutes 2014, section 354.46, subdivision 6, is amended to read:

Subd. 6. **Application.** (a) A beneficiary designation and an application for benefits
under this section must be in writing on a form prescribed by the executive director.
(b) Sections 354.55, subdivision 11, and 354.60 apply to a deferred annuity payable under this section.

(c) Unless otherwise specified, the annuity must be computed under section 354.44, subdivision 2 or 6, whichever is applicable.

(d) Each designated beneficiary eligible for a lifetime benefit under this subdivision may apply for an annuity any time after the member's death. The benefit may not begin to accrue more than six months before the date the application is filed with the executive director and may not accrue before the member's death.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 9. Minnesota Statutes 2014, section 354.48, subdivision 1, is amended to read:

Subdivision 1. **Age, service and salary requirements.** A member who is totally and permanently disabled, who has not reached the normal retirement age as defined in section 354.05, subdivision 38, and who has at least three years of credited allowable service at the time that the total and permanent disability begins is entitled to a disability benefit based on this allowable service in an amount provided in subdivision 3. If the disabled member's teaching service has terminated at any time, at least two of the required three years of allowable service must have been rendered after last becoming a member. Any member whose average salary is less than $75 per month is not entitled to disability benefits.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 10. Minnesota Statutes 2014, section 354.52, subdivision 4, is amended to read:

Subd. 4. **Reporting and remittance requirements.** An employer shall remit all amounts due to the association and furnish a statement indicating the amount due and transmitted with any other information required by the executive director. If an amount due is not received by the association within 14 calendar days of the payroll warrant, the amount accrues interest at an annual rate of 8.5 percent compounded annually from the due date until the amount is received by the association. All amounts due and other employer obligations not remitted within 60 days of notification by the association must may be certified to the commissioner of management and budget who shall deduct the amount from any state aid or appropriation amount applicable to the employing unit.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 11. Minnesota Statutes 2014, section 354.52, subdivision 6, is amended to read:
Subd. 6. **Noncompliance consequences.** (a) An employing unit that does not comply with the reporting requirements under subdivision 2a, 4a, 4b, or 4d, clause (1), must pay a fine of $5 per calendar day until the association receives the required data.

(b) If the annual base salary required to be reported under subdivision 4d has not been settled or determined as of June 16, the fine commences if the annual base salary has not been reported to the association within 14 days following the settlement date.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 12. Minnesota Statutes 2014, section 423A.02, subdivision 3, is amended to read:

Subd. 3. **Reallocation of amortization state aid.** (a) Seventy percent of the difference between $5,720,000 and the current year amortization aid distributed under subdivision 1 that is not distributed for any reason to a municipality must be distributed by the commissioner of revenue according to this paragraph. The commissioner shall distribute 60 percent of the amounts derived under this paragraph to the Teachers Retirement Association, and 40 percent to the St. Paul Teachers Retirement Fund Association to fund the unfunded actuarial accrued liabilities of the respective funds. These payments must be made on July 15 each fiscal year. If the St. Paul Teachers Retirement Fund Association or the Duluth Teachers Retirement Fund Association becomes fully funded, the association's eligibility for its portion of this aid ceases.

Amounts remaining in the undistributed balance account at the end of the biennium if aid eligibility ceases cancel to the general fund.

(b) In order to receive amortization aid under paragraph (a), before June 30 annually Independent School District No. 625, St. Paul, must make an additional contribution of $800,000 each year to the St. Paul Teachers Retirement Fund Association.

(c) Thirty percent of the difference between $5,720,000 and the current year amortization aid under subdivision 1 that is not distributed for any reason to a municipality must be distributed under section 69.021, subdivision 7, paragraph (d), as additional funding to support a minimum fire state aid amount for volunteer firefighter relief associations.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

**ARTICLE 3**

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION ADMINISTRATIVE PROVISIONS**

Section 1. Minnesota Statutes 2015 Supplement, section 353.0162, is amended to read:

Article 3 Section 1. 13
353.0162 REDUCED SALARY PERIODS SALARY CREDIT PURCHASE
FOR PERIODS OF REDUCED SALARY.

(a) A member may purchase additional differential salary credit, as described in
paragraph (c), for a period specified in this section paragraph (b).

(b) The applicable period is a period during which the member is receiving no or
reduced salary from the employer while the member is:

(1) receiving temporary workers’ compensation payments related to the member’s
service to the public employer;

(2) on an authorized leave of absence, except that if the authorized leave of absence
exceeds 12 months, the period of leave for which differential salary credit may be
purchased is limited to 12 months; or

(3) on an authorized partial paid leave of absence as a result of a budgetary or salary
savings program offered or mandated by a governmental subdivision, if certified to the
executive director by the governmental subdivision.

(c) The Differential salary amount credit is the difference between the average
monthly salary received by the member during the period of reduced salary under
this section specified in paragraph (b) and the average monthly salary of the member,
excluding overtime, on which contributions to the applicable plan were would have
been made during the period of the last six months of covered employment occurring
immediately before the period of reduced salary, applied to based on the member’s normal
employment period, measured in hours or otherwise, as applicable, and rate of pay.

(d) To receive eligible differential salary credit, the member shall pay the plan, by
delivering payment to the executive director, an amount equal to:

(1) the applicable employee contribution rate under section 353.27, subdivision
2; 353.65, subdivision 2; or 353E.03, subdivision 1, as applicable, multiplied by the
differential salary amount;

(2) plus an employer equivalent payment equal to the applicable employer
contribution rate in section 353.27, subdivision 3; 353.65, subdivision 3; or 353E.03,
subdivision 2, as applicable, multiplied by the differential salary amount;

(3) plus, if applicable, an equivalent employer additional amount equal to the
additional employer contribution rate in section 353.27, subdivision 3a, multiplied by the
differential salary amount.

(e) The employer, by appropriate action of its governing body and documented in its
official records, may pay the employer equivalent contributions and, as applicable, the
equivalent employer additional contributions on behalf of the member.
(f) Payment under this section must include interest on the contribution amount or amounts, whichever applies, at an 8.5 percent annual rate until June 30, 2015, and at an eight percent annual rate thereafter, prorated for applicable months from the date on which the period of reduced salary specified under this section in paragraph (b) terminates to the date on which the payment or payments are received by the executive director. Payment under this section must be completed within two years of:

(1) 30 days from after termination of public service by the employee under section 353.01, subdivision 11a, or;

(2) one year after the termination of the period specified in paragraph (b), as further restricted under this section; or

(3) 30 days after the commencement of a disability benefit.

(g) The period for which additional allowable salary credit may be purchased is limited to the period during which the person receives temporary workers' compensation payments or for those business years in which the governmental subdivision offers or mandates a budget or salary savings program, as certified to the executive director by a resolution of the governing body of the governmental subdivision. For an authorized leave of absence, the period for which allowable salary credit may be purchased may not exceed 12 months of authorized leave.

(h) To purchase (g) If the member has purchased 12 months of differential salary credit for a subsequent period of temporary workers' compensation benefits or subsequent authorized medical leave of absence, the member must return to public service and render a minimum of three months of allowable service to purchase differential salary credit for a subsequent leave of absence.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 2. Minnesota Statutes 2014, section 353.32, subdivision 1, is amended to read:

Subdivision 1. **Before retirement.** If a member or former member who terminated public service dies before retirement or before receiving any retirement annuity and no other payment of any kind is or may become payable to any person, a refund is payable to the designated beneficiary or, if there be none, to the surviving spouse, or, if none, to the legal representative of the decedent's estate. The refund must be in an amount equal to accumulated deductions, less the sum of any disability or survivor benefits that have been paid by the fund, plus annual compound interest thereon at the rate specified in section 353.34, subdivision 2, and less the sum of any disability or survivor benefits, if any, that may have been paid by the fund, provided that a survivor who has a right to benefits under
section 353.31 may waive such benefits in writing, except such benefits for a dependent child under the age of 18 years may only be waived under an order of the district court.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 3. Minnesota Statutes 2014, section 353.34, subdivision 2, is amended to read:

Subd. 2. Refund with interest. (a) Except as provided in subdivision 1, any person who ceases to be a public employee is entitled to receive a refund in an amount equal to accumulated deductions with, less the sum of any disability benefits that have been paid by the fund, plus annual compound interest to the first day of the month in which the refund is processed.

(b) For a person who ceases to be a public employee before July 1, 2011, the refund interest is at the rate of six percent to June 30, 2011, and at the rate of four percent after June 30, 2011. For a person who ceases to be a public employee after July 1, 2011, the refund interest is at the rate of four percent.

(c) If a person repays a refund and subsequently applies for another refund, the repayment amount, including interest, is added to the fiscal year balance in which the repayment was made.

(d) If the refund payable to a member is based on employee deductions that are determined to be invalid under section 353.27, subdivision 7, the interest payable on the invalid employee deductions is four percent.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 4. Minnesota Statutes 2015 Supplement, section 353.64, subdivision 10, is amended to read:

Subd. 10. Pension coverage for Hennepin Healthcare System, Inc.; paramedics and emergency medical technicians. An employee of Hennepin Healthcare System, Inc. is a member of the public employees police and fire retirement plan under sections 353.63 to 353.68 if the person is:

(1) certified as a paramedic or emergency medical technician by the state under section 144E.28, subdivision 4;

(2) employed full time by Hennepin County as:

(i) a paramedic or;

(ii) an emergency medical technician by Hennepin County; or

(iii) a supervisor or manager of paramedics or emergency medical technicians; and
(3) not eligible for coverage under the agreement signed between the state and the secretary of the federal Department of Health and Human Services making the provisions of the federal Old Age, Survivors, and Disability Insurance Act applicable to paramedics and emergency medical technicians because the person's position is excluded after that date from application under United States Code, title 42, sections 418(d)(5)(A) and 418(d)(8)(D), and section 355.07.

Hennepin Healthcare System, Inc. shall deduct the employee contribution from the salary of each full-time paramedic and emergency medical technician it employs as required by section 353.65, subdivision 2, shall make the employer contribution for each full-time paramedic and emergency medical technician it employs as required by section 353.65, subdivision 3, and shall meet the employer recording and reporting requirements in section 353.65, subdivision 4.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 5. **REPEALER.**

(a) Minnesota Statutes 2014, section 353.0161, subdivision 1, is repealed.

(b) Minnesota Statutes 2015 Supplement, section 353.0161, subdivisions 2 and 3, are repealed.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

**ARTICLE 4**

**ST. PAUL TEACHERS RETIREMENT FUND ASSOCIATION**

**ADMINISTRATIVE PROVISIONS**

Section 1. Minnesota Statutes 2014, section 354A.093, subdivision 4, is amended to read:

Subd. 4. **Eligible payment period.** (a) To receive service credit under this section, the contributions specified in this section must be transmitted to the applicable first class city St. Paul Teachers Retirement Fund Association during the period which begins with the date the individual returns to teaching service and which has a duration of three times the length of the uniformed service period, but not to exceed five years.

(b) Notwithstanding paragraph (a), if the payment period determined under paragraph (a) is less than one year, the contributions required under this section to receive service credit may be made within one year from the discharge date.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

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Article 4 Section 1.
Sec. 2. Minnesota Statutes 2015 Supplement, section 354A.093, subdivision 6, is amended to read:

Subd. 6. Interest requirements. The employer shall pay interest on all equivalent employee and employer contribution amounts payable under this section. Interest must be computed at the rate of 8.5 percent until June 30, 2015, and eight percent thereafter compounded annually from the end of each fiscal year of the leave or break in service to the end of the month in which payment is received at the annual compound rate of 8.5 percent for any period, or portion thereof, through June 30, 2015, and eight percent thereafter.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 3. Minnesota Statutes 2015 Supplement, section 354A.096, is amended to read:

**354A.096 MEDICAL LEAVE.**

Any teacher in the coordinated program of the St. Paul Teachers Retirement Fund Association who is on an authorized medical leave of absence and subsequently returns to teaching service is entitled to receive allowable service credit, not to exceed one year, for the period of leave, upon making the prescribed payment to the fund. This payment must include the required employee and employer contributions at the rates specified in section 354A.12, subdivisions 1 and 2a, as applied to the member’s average full-time monthly salary rate on the date the leave of absence commenced plus annual interest compounded annually from the end of the fiscal year during which the leave terminates to the end of the month during which payment is made. The member must pay the total amount required unless the employing unit, at its option, pays the employer contributions. The total amount required must be paid by the end of the fiscal year following the fiscal year in which the leave of absence terminated or before the member retires, whichever is earlier. Payment must be accompanied by a copy of the resolution or action of the employing authority granting the leave and the employing authority, upon granting the leave, must certify the leave to the association in a manner specified by the executive director. A member may not receive more than one year of allowable service credit during any fiscal year by making payment under this section. A member may not receive disability benefits under section 354A.36 and receive allowable service credit under this section for the same period of time.

**EFFECTIVE DATE.** This section is effective July 1, 2016.
Sec. 4. Minnesota Statutes 2014, section 354A.38, as amended by Laws 2015, chapter 68, article 2, section 15, is amended to read:

**354A.38 EFFECT OF REFUND; REPAYMENT OF REFUND.**

Subdivision 1. **Effect of refund; termination of service credit.** If a coordinated member or former coordinated member applies for and accepts a refund pursuant to section 354A.37, all allowable service which was credited to the member or former member shall be terminated.

Subd. 2. **Repayment of refund.** A coordinated member with at least two years of allowable service credited subsequent to the member's last application for and acceptance of a refund pursuant to section 354A.37 shall be entitled to repay the refund. The amount of the refund repayment shall be calculated pursuant to subdivision 3. If the member has previously applied for and accepted a refund, and the previous or all refunds have not been repaid pro rata, then the member shall be entitled only to repay all outstanding refunds and shall not be entitled to repay only the most recent refund.

Subd. 3. **Computation of refund repayment amount.** If the coordinated member elects to repay a refund under subdivision 2, the repayment to the fund must be in an amount equal to the refunds the member has accepted plus interest at the rate of 8.5 percent until June 30, 2015, and eight percent thereafter compounded annually from the date that the refund was accepted to the date that the refund is repaid at a rate of 8.5 percent for any period, or portion thereof, through June 30, 2015, and eight percent thereafter.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

**ARTICLE 5**

**RETIREMENT SYSTEMS, GENERALLY, ADMINISTRATIVE PROVISIONS**

Section 1. Minnesota Statutes 2014, section 356.30, subdivision 1, is amended to read:

Subdivision 1. **Eligibility; computation of annuity.** (a) Notwithstanding any provisions of the laws governing the retirement plans enumerated in subdivision 3, a person who has met the qualifications of paragraph (b) may elect to receive:

1. a retirement annuity from each enumerated retirement plan in which the person has at least one-half year of allowable service, based on the allowable service in each plan, and subject to the provisions of paragraph (c); and

2. augmentation of a deferred annuity calculated at the appropriate rate under the laws governing the applicable enumerated retirement plan.
(b) A person may receive, upon retirement, a retirement annuity from each enumerated retirement plan in which the person has at least one-half year of allowable service annuities as described in paragraph (a), clause (1), and augmentation of any deferred annuity calculated at the appropriate rate under the laws governing each public pension plan or fund named in subdivision 2, based on the date of the person's initial entry into public employment from the date the person terminated all public service as described in paragraph (a), clause (2), if:

1. the person has allowable service in any two or more of the enumerated plans;
2. the person has sufficient allowable service in total that equals or exceeds the applicable service credit vesting requirement of the retirement plan with the longest applicable service credit vesting requirement; and
3. the person has not begun to receive an annuity from any enumerated plan or the person has made application for benefits from each applicable plan before terminating all public service; and
4. the effective dates of the retirement annuity with each plan under which the person chooses to receive an annuity are within a one-year period.

(c) The retirement annuity from each plan must be based upon the allowable service, accrual rates, and average salary in the applicable plan except as further specified or modified in the following clauses:

1. the laws governing annuities must be the law in effect on the date of termination from the last period of public service under a covered retirement plan with which the person earned a minimum of one-half year of allowable service credit during that employment;
2. the "average salary" on which the annuity from each covered plan in which the employee has credit in a formula plan must be based on the employee's highest five successive years of covered salary during the entire service in covered plans;
3. the accrual rates to be used by each plan must be those percentages prescribed by each plan's formula as continued for the respective years of allowable service from one plan to the next, recognizing all previous allowable service with the other covered plans;
4. the allowable service in all the plans must be combined in determining eligibility for and the application of each plan's provisions in respect to reduction in the annuity amount for retirement prior to normal retirement age; and
5. the annuity amount payable for any allowable service under a nonformula plan of a covered plan must not be affected, but such service and covered salary must be used in the above calculation.

(d) This section does not apply to any person whose final termination from the last public service under a covered plan was before May 1, 1975.
(e) For the purpose of computing annuities under this section, the accrual rates used by any covered plan, except the public employees police and fire plan, the judges retirement fund, and the State Patrol retirement plan, must not exceed 2.7 percent per year of service for any year of service or fraction thereof. The formula percentage used by the judges retirement fund must not exceed 3.2 percent per year of service for any year of service or fraction thereof. The accrual rate used by the public employees police and fire plan and the State Patrol retirement plan must not exceed 3.0 percent per year of service for any year of service or fraction thereof. The accrual rate or rates used by the legislators retirement plan must not exceed 2.5 percent, but this limit does not apply to the adjustment provided under section 3A.02, subdivision 1, paragraph (c).

(f) Any period of time for which a person has credit in more than one of the covered plans must be used only once for the purpose of determining total allowable service.

(g) If the period of duplicated service credit is more than one-half year, or the person has credit for more than one-half year, with each of the plans, each plan must apply its formula to a prorated service credit for the period of duplicated service based on a fraction of the salary on which deductions were paid to that fund for the period divided by the total salary on which deductions were paid to all plans for the period.

(h) If the period of duplicated service credit is less than one-half year, or when added to other service credit with that plan is less than one-half year, the service credit must be ignored and a refund of contributions made to the person in accord with that plan's refund provisions.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 2. Minnesota Statutes 2015 Supplement, section 356.50, subdivision 2, is amended to read:

Subd. 2. **Service credit procedure.** (a) To obtain the public pension plan allowable service credit, the eligible person under subdivision 1 shall pay the required member contribution amount. The required member contribution amount is the member contribution rate or rates in effect for the pension plan during the period of service covered by the back pay award, applied to the unpaid gross salary amounts of the back pay award including unemployment insurance, workers' compensation, or wages from other sources which reduced the back award. No contributions may be made under this clause for compensation covered by a public pension plan listed in section 356.30, subdivision 3, for employment during the removal period. The person shall pay the required member contribution amount within 60 days of the date of receipt of the back pay award or within 60 days of a billing from the retirement fund, whichever is later.
(b) The public employer who wrongfully discharged the public employee must pay an employer contribution on the back pay award. The employer contribution must be based on the employer contribution rate or rates in effect for the pension plan during the period of service covered by the back pay award, applied to the salary amount on which the member contribution amount was determined under paragraph (a). The employer must pay the interest on both the required member and employer contribution amount must be paid by the employer amounts from the date the contribution amount would have been paid to the date of actual payment at the annual compound rate of 8.5 percent for any period for the Teachers Retirement Association and 8.5 percent until for any period, or portion thereof, through June 30, 2015, and eight percent thereafter, for any other retirement plan listed in section 356.30, subdivision 3, per year, expressed monthly, between the date the contribution amount would have been paid to the date of actual payment. The employer payment must be made within 30 days of the payment under paragraph (a).

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 3. Minnesota Statutes 2015 Supplement, section 356.551, subdivision 2, is amended to read:

Subd. 2. **Determination.** (a) Unless the minimum purchase amount set forth in paragraph (c) applies, the prior service credit purchase amount is an amount equal to the actuarial present value, on the date of payment, as calculated by the chief administrative officer of the pension plan and reviewed by the actuary retained under section 356.214, of the amount of the additional retirement annuity obtained by the acquisition of the additional service credit in this section.

(b) Calculation of this amount must be made using the preretirement interest rate applicable to the public pension plan specified in section 356.215, subdivision 8, and the mortality table adopted for the public pension plan. The calculation must assume continuous future service in the public pension plan until, and retirement at, the age at which the minimum requirements of the fund for normal retirement or retirement with an annuity unreduced for retirement at an early age, including section 356.30, are met with the additional service credit purchased. The calculation must also assume a full-time equivalent salary, or actual salary, whichever is greater, and a future salary history that includes annual salary increases at the applicable salary increase rate for the plan specified in section 356.215, subdivision 4d 8.

(c) The prior service credit purchase amount may not be less than the amount determined by applying, for each year or fraction of a year being purchased, the sum of the employee contribution rate, the employer contribution rate, and the additional employer...
23.1 contribution rate, if any, applicable during that period, to the person's annual salary during
23.2 that period, or fractional portion of a year's salary, if applicable, plus interest at the annual
23.3 rate of 8.5 percent until June 30, 2015, and eight percent thereafter compounded annually
23.4 from the end of the year in which contributions would otherwise have been made to
23.5 the date on which the payment is received at the rate of 8.5 percent for any period for
23.6 the Teachers Retirement Association and 8.5 percent for any period, or portion thereof,
23.7 through June 30, 2015, and eight percent thereafter, for any other retirement plan listed
23.8 in section 356.30, subdivision 3.
23.9 (d) Unless otherwise provided by statutes governing a specific plan, payment must
23.10 be made in one lump sum within one year of the prior service credit authorization or prior
23.11 to the member's effective date of retirement, whichever is earlier. Payment of the amount
23.12 calculated under this section must be made by the applicable eligible person.
23.13 (e) However, the current employer or the prior employer may, at its discretion, pay
23.14 all or any portion of the payment amount that exceeds an amount equal to the employee
23.15 contribution rates in effect during the period or periods of prior service applied to the
23.16 actual salary rates in effect during the period or periods of prior service, plus interest at the
23.17 rate of 8.5 percent a year compounded annually from the date on which the contributions
23.18 would otherwise have been made to the date on which the payment is made at the rate of
23.19 8.5 percent for any period for the Teachers Retirement Association and 8.5 percent for any
23.20 period, or portion thereof, through June 30, 2015, and eight percent thereafter, for any other
23.21 retirement plan listed in section 356.30, subdivision 3. If the employer agrees to payments
23.22 under this subdivision, the purchaser must make the employee payments required under
23.23 this subdivision within 90 days of the prior service credit authorization. If that employee
23.24 payment is made, the employer payment under this subdivision must be remitted to the
23.25 chief administrative officer of the public pension plan within 60 days of receipt by the
23.26 chief administrative officer of the employee payments specified under this subdivision.
23.27
23.28 EFFECTIVE DATE. This section is effective July 1, 2016.
23.29
23.30 Sec. 4. Minnesota Statutes 2014, section 356.635, is amended by adding a subdivision
23.31 to read:
23.32 Subd. 9a. Definitions. (a) The following definitions apply for purposes of this
23.33 subdivision and subdivisions 10 to 12.
23.34 (b) "Annual addition" means the sum for the limitation year of all pretax and after-tax
23.35 contributions made by the member or the member's employer and credited to an account
23.36 in the name of the member in any defined contribution plan maintained by the employer.
(c) "Compensation" means the compensation actually paid or made available to a member for any limitation year, including all items of remuneration described in Code of Federal Regulations, title 26, section 1.415(c)-2(b), and excluding all items of remuneration described in Code of Federal Regulations, title 26, section 1.415(c)-2(c). Compensation for pension plan purposes for any limitation year shall not exceed the applicable federal compensation limit described in section 356.611, subdivision 2.

(d) "Limitation year" means the calendar year or fiscal year, whichever is applicable to the particular pension plan.

(e) "Maximum permissible benefit" means an annual benefit of $160,000, automatically adjusted under section 415(d) of the Internal Revenue Code for each limitation year ending after December 31, 2001, payable in the form of a single life annuity. The new limitation shall apply to limitation years ending with or within the calendar year of the date of the adjustment, but a member's benefits shall not reflect the adjusted limit prior to January 1 of that calendar year. The maximum permissible benefit amount shall be further adjusted as follows:

(1) if the member has less than ten years of participation, the maximum permissible benefit shall be multiplied by a fraction, the numerator of which is the number of years (or part thereof, but not less than one year) of participation in the plan, and the denominator of which is ten;

(2) if the annual benefit begins before the member has attained age 62, the determination as to whether the maximum permissible benefit limit has been satisfied shall be made, in accordance with regulations prescribed by the United States secretary of the treasury, by reducing the limit so that the limit, as so reduced, equals an annual benefit, beginning when the annual benefit actually begins, which is equivalent to a $160,000, as adjusted, annual benefit beginning at age 62; and

(3) if the annual benefit begins after the member has attained age 65, the determination as to whether the maximum permissible benefit limit has been satisfied shall be made, in accordance with regulations prescribed by the United States secretary of the treasury, by increasing the limit so that the limit, as so increased, equals an annual benefit, beginning when the annual benefit actually begins, which is equivalent to a $160,000, as adjusted, annual benefit beginning at age 65.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 5. Minnesota Statutes 2015 Supplement, section 356.635, subdivision 10, is amended to read:
Subd. 10. Annual benefit limitations; defined benefit plans. (a) The annual benefit payable to a member shall not exceed the maximum permissible benefit. If the benefit the member would otherwise receive for a limitation year would result in the payment of an annual benefit in excess of the maximum permissible benefit, the benefit shall be reduced to the extent necessary so the benefit does not exceed the maximum permissible benefit.

(b) For purposes of applying the limitations of section 415(b) of the Internal Revenue Code, a retirement limitation in paragraph (a), an annual benefit that is payable in any form other than a single life annuity and that is subject to section 417(e)(3) of the Internal Revenue Code must be adjusted to an actuarially equivalent single life annuity that equals, if the annuity starting date is in a plan year beginning after 2005, the annual amount of the single life annuity commencing at the same annuity starting date that has the same actuarial present value as the participant's form of benefit, using whichever of the following produces the greatest annual amount:

(1) the interest rate and the mortality table or other tabular factor specified in the plan for adjusting benefits in the same form;

(2) a 5.5 percent interest rate assumption and the applicable mortality table; or

(3) the applicable interest rate under section 417(e)(3) of the Internal Revenue Code and the applicable mortality table, divided by 1.05.

(c) If a member participated in more than one pension plan in which the employer participates, the benefits under each plan must be reduced proportionately to satisfy the limitation in paragraph (a).

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 6. Minnesota Statutes 2014, section 356.635, is amended by adding a subdivision to read:

Subd. 11. Annual addition limitation; defined contribution plans. The annual additions by or on behalf of a member to a defined contribution plan for any limitation year shall not exceed the lesser of (1) 100 percent of the member's compensation for the limitation year or (2) the dollar limit in effect for the limitation year under section 415(c)(1)(A) of the Internal Revenue Code, as adjusted by the United States secretary of the treasury under section 415(d)(1)(C) of the Internal Revenue Code.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 7. Minnesota Statutes 2014, section 356.635, is amended by adding a subdivision to read:
Subd. 12. **Incorporation by reference.** Any requirements of section 415(b) and (c) of the Internal Revenue Code and related regulations and agency guidance not addressed by subdivisions 10 and 11 shall be considered incorporated by reference, including provisions applicable to qualified police and firefighters and to survivor and disability benefits. Subdivisions 10 to 12 shall be interpreted in a manner that is consistent with the requirements of section 415(b) and (c) of the Internal Revenue Code and the related regulations.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 8. Minnesota Statutes 2014, section 356.635, is amended by adding a subdivision to read:

Subd. 13. **Correction of errors.** The executive director of each plan may correct an operational, demographic, employer eligibility, or plan document error as the executive director deems necessary or appropriate to preserve and protect the plan's tax qualification under section 401(a) of the Internal Revenue Code, including as provided in the Internal Revenue Service's Employee Plans Compliance Resolution System (EPCRS) or any successor thereto. To the extent deemed necessary by the executive director to implement correction, the executive director may:

1. make distributions;
2. transfer assets; or
3. recover an overpayment by reducing future benefit payments or designating appropriate revenue or source of funding that will restore to the plan the amount of the overpayment.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 9. Minnesota Statutes 2014, section 356.96, subdivision 1, is amended to read:

Subdivision 1. **Definitions.** (a) Unless the language or context clearly indicates that a different meaning is intended, for the purpose of this section, the terms in paragraphs (b) to (e) this subdivision have the meanings given them.

(b) "Chief administrative officer" "Executive director" means the executive director of a covered pension plan or the executive director's designee or representative.

(c) "Covered pension plan" means a plan enumerated in section 356.20, subdivision 2, clauses (1) to (4), (8), and (11) to (14), but does not mean the deferred compensation plan administered under sections 352.965 and 352.97 or to the postretirement health care savings plan administered under section 352.98.
(d) "Governing board" means the Board of Trustees of the Public Employees Retirement Association, the Board of Trustees of the Teachers Retirement Association, or the Board of Directors of the Minnesota State Retirement System.

(e) "Person" includes means an active, retired, deferred, or nonvested inactive participant in a covered pension plan or a beneficiary of a participant, or an individual who has applied to be a participant or who is or may be a survivor of a participant, or the representative of a state agency or other governmental unit that employs active participants in a covered pension plan.

(f) "Petitioner" means a person who has filed a petition for review of an executive director's determination under this section.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 10. Minnesota Statutes 2014, section 356.96, subdivision 2, is amended to read:

Subd. 2. **Right to review appeal to executive director; determination.** A determination made by the chief administrative officer person may appeal a decision by the staff of a covered pension plan regarding the person's eligibility, benefits, or other rights under the plan with which the person does not agree to the executive director of the plan. The appeal must be in writing and be delivered to the executive director. The executive director may overturn, modify, or affirm the staff's decision. The executive director's determination is subject to review under this section.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 11. Minnesota Statutes 2014, section 356.96, subdivision 3, is amended to read:

Subd. 3. **Notice of determination.** If the applicable chief administrative officer denies an application or a written request, modifies a benefit, or terminates a benefit of a person claiming a right or potential rights under a covered pension plan, the chief administrative officer shall notify that person through a written notice containing: The executive director shall issue a written notice of determination to the person who files an appeal under subdivision 2. The notice of determination must be delivered by certified mail to the address to which the most recent benefit payment was sent or, if that address is that of a financial institution, to the last known address of the person. The notice of determination shall include the following:

(1) a statement of the reasons for the determination;

(2) a notice statement that the person may petition the governing board of the covered pension plan for a review of the determination and that a person's petition for
review must be filed in the administrative office of the covered pension plan within no
later than 60 days of the receipt after the date of the written notice of the determination;

(3) a statement indicating that a failure to petition for review within 60 days
precludes the person from contesting in any other further administrative or judicial
review or court procedure the issues determined by the chief administrative officer of the
effective director's determination;

(4) a statement indicating that all relevant materials, documents, affidavits, and
other records that the person wishes to be reviewed in support of the petition and a list
of any witnesses who will testify before the governing board, along with a summary of
their testimony, must be filed with and received in the administrative office of the covered
pension plan at least 15 days before the date of the hearing under subdivision 10 or as
directed by the administrative law judge who conducts a fact-finding conference under
subdivision 7, paragraph (b), or a contested case hearing under subdivision 12, paragraph
(b); and

(5) a summary of this section, including all filing requirements and deadlines; and

(6) the statement required under subdivision 4, paragraph (a), if applicable.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 12. Minnesota Statutes 2014, section 356.96, subdivision 4, is amended to read:

Subd. 4. Termination of benefits. (a) If a covered pension plan decides to the
executive director's determination will terminate a benefit that is being paid to a person,
before terminating the benefit, the chief administrative officer must, in addition to the
other procedures prescribed in this section, provide the individual with written notice of
the pending benefit termination by certified mail. The notice must explain the reason for
the pending benefit termination. The person must be given an the notice of determination
must also state that the person has the opportunity to explain, in writing, in person, by
telephone, or by e-mail, the reasons that the benefit should not be terminated.

(b) If the chief administrative officer is unable to contact the person and notice of
determination is returned as undeliverable, and the person cannot be reached by any other
reasonable means of communication, and the executive director determines that a failure
to terminate the benefit will result in unauthorized payment by a covered pension plan,
the chief administrative officer executive director may terminate the benefit immediately
upon mailing a written notice containing the information required by subdivision 3 to the
address to which the most recent benefit payment was sent and, if that address is that of a
financial institution, to the last known address of the person.
EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 13. Minnesota Statutes 2014, section 356.96, subdivision 5, is amended to read:

Subd. 5. Petition for review. (a) Upon receipt of the notice of determination required in subdivision 3, a person who claims a right under subdivision 2 may petition the governing board of the covered pension plan for a review of that decision by the governing board of the covered pension plan, the executive director's determination.

(b) A petition under this section must be sent to the chief administrative officer by mail and must be postmarked. The petitioner must file the petition for review with the administrative office of the covered pension plan no later than 60 days after the person received date of the notice of determination required by subdivision 3. Filing of the petition is effective upon mailing or personal delivery. The petition must include the person's petitioner's statement of the reason or reasons that the person believes the decision of the chief administrative officer determination of the executive director should be reversed or modified. The petition may include all documentation and written materials that the petitioner deems to be relevant. In developing a record for review by the board when a decision is appealed, the chief administrative officer may direct that the applicant participate in a fact-finding session conducted by an administrative law judge assigned by the Office of Administrative Hearings and, as applicable, participate in a vocational assessment conducted by a qualified rehabilitation counselor on contract with the applicable retirement system.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 14. Minnesota Statutes 2014, section 356.96, subdivision 6, is amended to read:

Subd. 6. Failure to petition. If a timely petition for review under subdivision 5 is not filed with the chief administrative officer, office of the covered pension plan, the executive director's determination is final and is not subject to further administrative or judicial review.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 15. Minnesota Statutes 2014, section 356.96, subdivision 7, is amended to read:

Subd. 7. Notice of hearing; fact-finding; filing and timing requirements. (a) After receiving a petition, the chief administrative officer executive director must schedule a timely hearing to review of the petition before the governing board of the covered pension plan or the executive director may defer the scheduling of a hearing until after

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a fact-finding conference under paragraph (b). The review must be scheduled to take
into consideration any necessary accommodations to allow the petitioner to participate
in the governing board's review.

(b) The executive director may direct the petitioner to participate in a fact-finding
conference conducted by an administrative law judge assigned by the Office of
Administrative Hearings. The fact-finding conference is an informal proceeding not
subject to the provisions of Minnesota Rules, chapter 1400, except that part 1400.7300
shall govern the admissibility of evidence and part 1400.8603 shall govern how the
fact-finding conference is conducted. The administrative law judge must issue a report
and a recommendation to the governing board.

(c) If the petitioner's claim relates to disability benefits, the executive director may
direct the petitioner to participate in a vocational assessment conducted by a qualified
rehabilitation counselor under contract with the covered pension plan. The counselor must
issue a report regarding the assessment to the governing board.

(b) (d) Not less than 30 calendar days before the date scheduled for the hearing
date before the governing board, the chief administrative officer executive director must
provide by mail to notify the petitioner an acknowledgment of the receipt of the person's
petition and a follow-up notice of the time and place of the meeting at which the governing
board is scheduled to consider the petition and conduct the hearing. If there has been
no fact-finding conference under paragraph (b), not less than 15 days before the date
scheduled for the hearing, the petitioner and the executive director must provide a copy to
the governing board and the other party copies of all relevant documents, documentary
evidence, summaries, and recommendations assembled by or on behalf of the plan
administration to be considered by the governing board that will be presented and a list of
witnesses who will testify, along with a summary of their testimony.

(c) all documents and materials that the petitioner wishes to be part of the record
for review must be filed with the chief administrative officer and must be received in the
offices of the covered pension plan at least 15 days before the date of the meeting at
which the petition is scheduled to be heard.

(d) A (e) The petitioner may request a continuance postponement of a the date
scheduled for the hearing if the request is received by the chief administrative officer within
before the governing board within a reasonable time, but no later than ten calendar days of
before the scheduled hearing date of the applicable board meeting. The chief administrative
officer must reschedule the review within a reasonable time. only one continuance may be
granted to any petitioner. A petitioner shall be granted only one postponement unless the
applicable covered pension plan agrees to additional postponements.
EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 16. Minnesota Statutes 2014, section 356.96, subdivision 8, is amended to read:

Subd. 8. Record for review. (a) All evidence, including all records, documents, and affidavits in the possession of the covered pension plan of which the covered pension plan desires to avail itself and be considered by the governing board, and all evidence which the petitioner wishes to present to the governing board, including any evidence which would otherwise be classified by law as "private," must be made part of the hearing record.

(b) The chief administrative officer executive director must provide a copy of the record to each member of the governing board at least seven five days before the scheduled hearing date.

(c) Any additional document, affidavit, or other relevant information that the petitioner requests be part of the record may be admitted with the consent of the governing board. If a fact-finding conference under subdivision 7, paragraph (b), is not conducted, the record is limited to those materials provided to the petitioner in accordance with subdivision 7, paragraph (d), those filed by the petitioner with the covered pension plan in a timely manner in accordance with subdivision 7, paragraph (e), any vocational assessment report under subdivision 7, paragraph (c), and any testimony at the hearing before the governing board. Any additional evidence may be placed in the record pursuant to subdivision 10, paragraph (b).

(d) If a fact-finding conference under subdivision 7, paragraph (b), or a contested case hearing under subdivision 12, paragraph (b), is conducted, the record before the governing board must be limited to the following:

(1) the record from the Office of Administrative Hearings;
(2) seven-page submissions by the petitioner and a representative of the covered pension plan commenting on the administrative law judge's recommendation; and
(3) any vocational assessment report under subdivision 7, paragraph (c).

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 17. Minnesota Statutes 2014, section 356.96, subdivision 9, is amended to read:

Subd. 9. Amended determination. At any time before the hearing before the governing board, for good cause shown and made part of the records of the plan, the chief administrative officer executive director may reverse, alter, amend, or modify the prior decision which is subject to review under this section by issuing an amended decision determination to the petitioner. Upon doing so, the chief administrative officer executive
director may cancel the governing board's scheduled review of the person's petition and
shall so notify the petitioner.

EFFECTIVE DATE. This section is effective July 1, 2016.

Sec. 18. Minnesota Statutes 2014, section 356.96, subdivision 10, is amended to read:

Subd. 10. Board hearing. (a) The governing board shall hold a timely hearing
on a petition for review as part of a regularly scheduled board meeting, or as part of
a special meeting if so scheduled. All governing board members who participate in the
decision-making process must be familiar with the record. The governing board shall
make its decision on a petition solely on the record as submitted and on the proceedings
of the hearing.

(b) At the hearing, the petitioner, the petitioner's attorney representative, if any, and
the chief administrative officer executive director and a representative of the covered
pension plan who does not also serve as the governing board's legal advisor during the
board's decision-making process, may state and discuss with the governing board their
positions with respect to the petition. If no fact-finding conference under subdivision
7, paragraph (b), or contested case hearing under subdivision 12, paragraph (b), was
disclosed, additional evidence may be received in the form of testimony from previously
disclosed witnesses. The governing board may allow further documentation to be placed
in the record at the board meeting only with the agreement of both the chief administrative
officer executive director and the petitioner. The chief administrative officer executive
director may not otherwise participate in the board's decision-making process.

(b) When a petition presents a contested issue of law, an assistant attorney general
may participate and may argue on behalf of the legal position taken by the chief
administrative officer if that assistant attorney general does not also serve as the governing
board's legal advisor during the board's decision-making process.

(c) A motion by a board member, supported by a summary of the relevant facts,
conclusions and reasons, as properly amended and approved by a majority of the
governing board, constitutes the board's final decision. A verbatim statement of the
board's final decision must be served upon the petitioner. If the decision is contrary to the
petitioner's desired outcome, the notice shall inform the petitioner of the appeal rights set
forth in subdivision 13.

(d) If a petitioner who received timely notice of a scheduled hearing fails to
appear, the governing board may nevertheless hear the petition and issue a decision.

(d) The governing board's decision shall be made upon a motion by a board member
and approval by a majority of the governing board. The governing board must issue
its decision as a written order containing findings of fact, conclusions of law, and the
board's decision no later than 30 days after the hearing. If the decision is contrary to the
petitioner's desired outcome, the notice must inform the petitioner of the appeal rights set
forth in subdivision 13.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 19. Minnesota Statutes 2014, section 356.96, subdivision 11, is amended to read:

Subd. 11. *Disability medical issues.* (a) If a person petitions the governing board
the petitioner seeks to reverse or modify a determination which found by the executive
director that there exists no was insufficient medical data supporting to support an
application for disability benefits, the governing board may reverse that determination
only if there is in fact medical evidence supporting the application. The governing board
has the discretion to resubmit a disability benefit application at any time to a medical
advisor for reconsideration, and the resubmission may include an instruction that further
medical examinations be obtained.

(b) The governing board may make a determination contrary to the recommendation
of the medical advisor only if there is expert medical evidence in the record to support
its contrary decision. If there is no medical evidence contrary to the opinion of the
medical advisor in the record and the medical advisor attests that the decision was made in
accordance with the applicable disability standard, the board must follow the decision of
the medical advisor regarding the cause of the disability.

(c) The obligation of the governing board to follow the decision of the medical
advisor under paragraph (b) does not apply to instances when the governing board makes
a determination different from the recommendation of the medical advisor on issues
that do not involve medical issues.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 20. Minnesota Statutes 2014, section 356.96, subdivision 12, is amended to read:

Subd. 12. *Referral for administrative hearing.* (a) Notwithstanding any provision
of sections 14.03, 14.06, and 14.57 to 14.69 to the contrary, a challenge to a determination
of the chief administrative officer of a covered pension plan. A fact-finding conference
under subdivision 7, paragraph (b), must be conducted exclusively under the procedures
set forth in this section and is not as a contested case under chapter 14.
(b) Notwithstanding the provisions of paragraph (a), a governing board, in its sole discretion, may refer a petition brought under this section to the Office of Administrative Hearings for a contested case hearing under sections 14.57 to 14.69.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 21. Minnesota Statutes 2014, section 356.96, subdivision 13, is amended to read:

Subd. 13. **Appeal of the governing board's decision; judicial review.** Within No later than 60 days of after the date of the mailing of the notice of the governing board's decision, the petitioner may appeal the decision by filing a writ of certiorari with the Court of Appeals under section 606.01 and Rule 115 of the Minnesota Rules of Civil Appellate Procedure. Failure by a person to appeal to the Court of Appeals within the 60-day period precludes the person from later raising, in any subsequent administrative hearing or court proceeding, those substantive and procedural issues that reasonably should have been raised upon a timely appeal.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

**ARTICLE 6**

**ACTUARIAL ASSUMPTION CHANGES**

Section 1. Minnesota Statutes 2015 Supplement, section 356.215, subdivision 8, is amended to read:

Subd. 8. **Interest and salary assumptions.** (a) The actuarial valuation must use the applicable following interest assumption:

(1) select and ultimate interest rate assumption

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<tr>
<th>Plan</th>
<th>Interest Rate</th>
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<tr>
<td>Teachers retirement plan</td>
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The select preretirement interest rate assumption for the period through June 30, 2017, is eight percent.

(2) single rate interest rate assumption

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<tr>
<td>General state employees retirement plan</td>
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35.1 correctional state employees retirement plan 8
35.2 State Patrol retirement plan 8
35.3 legislators retirement plan, and for the 0
35.4 constitutional officers calculation of total plan
35.5 liabilities
35.6 judges retirement plan 8
35.7 general public employees retirement plan 8
35.8 public employees police and fire retirement plan 8
35.9 local government correctional service retirement plan 8
35.10 teachers retirement plan 8
35.11 St. Paul teachers retirement plan 8
35.12 Bloomington Fire Department Relief Association 6
35.13 local monthly benefit volunteer firefighter relief associations 5
35.14 monthly benefit retirement plans in the statewide 6
35.15 volunteer firefighter retirement plan

(b)(1) If funding stability has been attained, the valuation must use a postretirement
35.16 adjustment rate actuarial assumption equal to the postretirement adjustment rate specified
35.17 in section 354A.27, subdivision 7; 354A.29, subdivision 9, or 356.415, subdivision 1,
35.18 whichever applies.

(2) If funding stability has not been attained, the valuation must use a select
postretirement adjustment rate actuarial assumption equal to the postretirement adjustment
35.21 rate specified in section 354A.27, subdivision 6a; 354A.29, subdivision 8, or 356.415,
35.22 subdivision 1a, 1b, 1c, 1d, 1e, or 1f, whichever applies, for a period ending when the
35.23 approved actuary estimates that the plan will attain the defined funding stability measure,
35.24 and thereafter an ultimate postretirement adjustment rate actuarial assumption equal
35.25 to the postretirement adjustment rate under section 354A.27, subdivision 7; 354A.29,
35.26 subdivision 9, or 356.415, subdivision 1, for the applicable period or periods beginning
35.27 when funding stability is projected to be attained.

(c) The actuarial valuation must use the applicable following single rate future salary
35.28 increase assumption, the applicable following modified single rate future salary increase
35.29 assumption, or the applicable following graded rate future salary increase assumption:
35.30
35.31 (1) single rate future salary increase assumption
35.32
35.33 legislators retirement plan 5%
35.34 judges retirement plan 2.75
35.35 Bloomington Fire Department Relief Association 4
35.36

Article 6 Section 1.
(2) age-related future salary increase or graded rate future salary increase assumption

local government correctional service retirement plan future salary increase assumption B
St. Paul teachers retirement plan future salary increase assumption A

For plans other than the St. Paul Teachers Retirement plan and the local government correctional service retirement plan, the select calculation is: Fund Association, during the designated select period of 15 years, in addition to the age-based rates shown below, a designated percentage rate of 0.2 percent is multiplied by the result of the designated integer minus T, where T is the number of completed years of service, and is added to the applicable future salary increase assumption. The designated select period is ten years and the designated integer is ten for the local government correctional service retirement plan and 15 for the St. Paul Teachers Retirement Fund Association.

The designated percentage rate is 0.2 percent for the St. Paul Teachers Retirement Fund Association.

The ultimate future salary increase assumption is:

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Article 6 Section 1.
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38.3 general employees retirement plan of the Public Employees Retirement Association
38.4 Teachers Retirement Association
38.5 public employees police and fire retirement plan
38.6 State Patrol retirement plan
38.7 correctional state employees retirement plan of the Minnesota State Retirement System

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Article 6 Section 1. 38
(d) The actuarial valuation must use the applicable following payroll growth assumption for calculating the amortization requirement for the unfunded actuarial accrued liability where the amortization retirement is calculated as a level percentage of an increasing payroll:

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<thead>
<tr>
<th>Plan</th>
<th>Payroll Growth Assumption</th>
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<tr>
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<td>Correctional state employees retirement plan</td>
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<td>State Patrol retirement plan</td>
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<td>2.75 3.5</td>
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<tr>
<td>St. Paul teachers retirement plan</td>
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</table>

(e) The assumptions set forth in paragraphs (c) and (d) continue to apply, unless a different salary assumption or a different payroll increase assumption:

(1) has been proposed by the governing board of the applicable retirement plan;

(2) is accompanied by the concurring recommendation of the actuary retained under section 356.214, subdivision 1, if applicable, or by the approved actuary preparing the most recent actuarial valuation report if section 356.214 does not apply; and

(3) has been approved or deemed approved under subdivision 18.

**EFFECTIVE DATE.** This section is effective July 1, 2016, and applies to actuarial valuations prepared on or after that date.

**ARTICLE 7**

**VOLUNTEER FIREFIGHTER RELIEF ASSOCIATIONS MODIFICATIONS**

Section 1. [424A.003] **CERTIFICATION OF SERVICE CREDIT.**

(a) When a municipal fire department, a joint powers fire department, or an independent nonprofit firefighting corporation is directly associated with the volunteer firefighters relief association, the fire chief shall certify annually by March 31 the service credit for the previous calendar year of each volunteer firefighter rendering active service with the fire department.

(b) The certification shall be made to an officer of the relief association's board of trustees and to the municipal clerk or clerk-treasurer of the largest municipality in population served by the associated fire department.
(c) The fire chief shall notify each volunteer firefighter rendering active service with the fire department of the amount of service credit rendered by the firefighter for the previous calendar year. The service credit notification and a description of the process and deadlines for the firefighter to challenge the fire chief's determination of service credit must be provided to the firefighter 60 days prior to its certification to the relief association and municipality. If the service credit amount is challenged, the fire chief shall accept and consider any additional pertinent information and shall make a final determination of service credit.

(d) The service credit certification must be expressed as the number of completed months of the previous year during which an active volunteer firefighter rendered at least the minimum level of duties as specified and required by the fire department under the rules, regulations, and policies applicable to the fire department. No more than one year of service credit may be certified for a calendar year.

(e) If a volunteer firefighter who is a member of the relief association leaves active firefighting service to render active military service that is required to be governed by the federal Uniformed Services Employment and Reemployment Rights Act, as amended, the firefighter must be certified as providing service credit for the period of the military service, up to the applicable limit of the federal Uniformed Services Employment and Reemployment Rights Act. If the volunteer firefighter does not return from the military service in compliance with the federal Uniformed Services Employment and Reemployment Rights Act, the service credits applicable to that military service credit period are forfeited and canceled at the end of the calendar year in which the time limit set by federal law occurs.

EFFECTIVE DATE. This section is effective January 1, 2017.

Sec. 2. Minnesota Statutes 2014, section 424A.01, is amended by adding a subdivision to read:

Subd. 4a. Prohibition on receipt of concurrent service credit. No firefighter may be credited with service credit in a volunteer firefighters relief association for the same hours of service for which coverage is already provided in a fund operated pursuant to chapter 353.

EFFECTIVE DATE. This section is effective January 1, 2017, and applies to service rendered on or after that date.
Sec. 3. Minnesota Statutes 2014, section 424A.01, is amended by adding a subdivision
to read:

Subd. 5a. **Volunteer emergency medical personnel.** Volunteer emergency
medical personnel are eligible to be members of the applicable volunteer firefighters
relief association and to qualify for service pension or other benefit coverage of the relief
association on the same basis as fire department personnel who perform or supervise fire
suppression or fire prevention duties, if:

1. the fire department employs or otherwise uses the services of persons solely as
volunteer emergency medical personnel to perform emergency medical response duties or
supervise emergency medical response activities;

2. the bylaws of the relief association authorize the eligibility; and

3. the eligibility is approved by:

   i. the municipality, if the fire department is a municipal department;

   ii. the joint powers board, if the fire department is a joint powers entity; or

   iii. the contracting municipality or municipalities, if the fire department is an
independent nonprofit firefighting corporation.

**EFFECTIVE DATE.** This section is effective January 1, 2017, and applies to
service rendered on or after that date.

Sec. 4. Minnesota Statutes 2014, section 424A.015, is amended by adding a
subdivision to read:

Subd. 7. **Combined service pensions.** (a) A volunteer firefighter with credit for
service as an active firefighter in more than one volunteer firefighters relief association is
entitled to a prorated service pension from each relief association if:

1. the articles of incorporation or bylaws of the relief associations provide;

2. the applicable requirements of paragraphs (b) and (c) are met; and

3. the volunteer firefighter otherwise qualifies.

(b) A volunteer firefighter receiving a prorated service pension under this subdivision
must have a total combined amount of service credit from the two or more relief
associations of ten years or more, unless the bylaws of every affected relief association
specify less than a ten-year service vesting requirement, in which case, the total amount of
required service credit is the longest service vesting requirement of the relief associations.

The member must have one year or more of service credit in each relief association. The
prorated service pension must be based on:
(1) for defined benefit relief associations, the service pension amount in effect for
the relief association on the date on which active volunteer firefighting services covered
by that relief association terminate; and

(2) for defined contribution relief associations, the member’s individual account
balance on the date on which active volunteer firefighting services covered by that relief
association terminate.

(c) To receive a prorated service pension under this subdivision, the firefighter
must become a member of the second or succeeding association and must give notice of
membership to the prior association within two years of the date of termination of active
service with the prior association. The second or subsequent relief association secretary
must certify the notice.

EFFECTIVE DATE. This section is effective January 1, 2017.

Sec. 5. Minnesota Statutes 2015 Supplement, section 424A.02, subdivision 3, is
amended to read:

Subd. 3. Flexible service pension maximums. (a) Annually on or before August
1 as part of the certification of the financial requirements and minimum municipal
obligation determined under section 424A.092, subdivision 4, or 424A.093, subdivision 5,
as applicable, the secretary or some other official of the relief association designated in the
bylaws of each defined benefit relief association shall calculate and certify to the governing
body of the applicable municipality the average amount of available financing per active
covered firefighter for the most recent three-year period. The amount of available financing
includes any amounts of fire state aid and police and firefighter retirement supplemental
state aid received or receivable by the relief association, any amounts of municipal
contributions to the relief association raised from levies on real estate or from other
available revenue sources exclusive of fire state aid, and one-tenth of the amount of assets in
excess of the accrued liabilities of the relief association calculated under section 424A.092,
subdivision 2; 424A.093, subdivisions 2 and 4; or 424A.094, subdivision 2, if any.

(b) The maximum service pension which the defined benefit relief association has
authority to provide for in its bylaws for payment to a member retiring after the calculation
date when the minimum age and service requirements specified in subdivision 1 are met
must be determined using the table in paragraph (c) or (d), whichever applies.

(c) For a defined benefit relief association where the governing bylaws provide for
a monthly service pension to a retiring member, the maximum monthly service pension
amount per month for each year of service credited that may be provided for in the bylaws
is the greater of the service pension amount provided for in the bylaws on the date of the

Article 7 Sec. 5.
43.1 calculation of the average amount of the available financing per active covered firefighter
43.2 or the maximum service pension figure corresponding to the average amount of available
financing per active covered firefighter:

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8100 100.00

any amount in excess of
8100 100.00

(d) For a defined benefit relief association in which the governing bylaws provide for a lump-sum service pension to a retiring member, the maximum lump-sum service pension amount for each year of service credited that may be provided for in the bylaws is the greater of the service pension amount provided for in the bylaws on the date of the calculation of the average amount of the available financing per active covered firefighter or the maximum service pension figure corresponding to the average amount of available financing per active covered firefighter for the applicable specified period:

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Article 7 Sec. 5. 45
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Article 7 Sec. 5.  46
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any amount in excess of 5451

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Article 7 Sec. 5.
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(e) For a defined benefit relief association in which the governing bylaws provide for a monthly benefit service pension as an alternative form of service pension payment to a lump-sum service pension, the maximum service pension amount for each pension payment type must be determined using the applicable table contained in this subdivision.

(f) If a defined benefit relief association establishes a service pension in compliance with the applicable maximum contained in paragraph (c) or (d) and the minimum average amount of available financing per active covered firefighter is subsequently reduced because of a reduction in fire state aid or because of an increase in the number of active firefighters, the relief association may continue to provide the prior service pension amount specified in its bylaws, but may not increase the service pension amount until the minimum average amount of available financing per firefighter under the table in paragraph (c) or (d), whichever applies, permits.

(g) No defined benefit relief association is authorized to provide a service pension in an amount greater than the largest applicable flexible service pension maximum amount even if the amount of available financing per firefighter is greater than the financing amount associated with the largest applicable flexible service pension maximum.

(h) The method of calculating service pensions must be applied uniformly for all years of active service. Credit must be given for all years of active service except for caps on service credit if so provided in the bylaws of the relief association.

**EFFECTIVE DATE; LOCAL APPROVAL.** (a) For relief associations other than the Eden Prairie volunteer firefighters relief association, this section is effective January 1, 2017.

(b) For the Eden Prairie volunteer firefighters relief association, this section is effective the day after the city council of Eden Prairie and its chief clerical officer timely complete their compliance with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

Sec. 6. Minnesota Statutes 2014, section 424B.20, subdivision 4, is amended to read:

Subd. 4. **Benefit trust fund establishment.** (a) After the settlement of nonbenefit legal obligations of the special fund of the volunteer firefighters relief association under subdivision 3, the board of the relief association shall transfer the remaining assets of the special fund, as securities or in cash, as applicable, to the chief financial official of the municipality in which the associated fire department was located if the fire department was a municipal fire department or to the chief financial official of the municipality with the largest population served by the fire department if the fire department was an independent nonprofit firefighting corporation. If the fire department was a joint powers entity, the remaining assets of the special fund shall be transferred to the chief financial official of
the municipality designated as the fiscal agent in the joint powers agreement or, if the
agreement does not designate a municipality as the fiscal agent, the remaining assets of
the special fund shall be transferred to the chief financial official of the municipality with
the largest population served by the joint powers fire department. The board shall also
compile a schedule of the relief association members to whom a service pension is or will
be owed, any beneficiary to whom a benefit is owed, the amount of the service pension or
benefit payable based on the applicable bylaws and state law and the service rendered to
the date of the dissolution, and the date on which the pension or benefit would first be
payable under the bylaws of the relief association and state law.

(b) The municipality in which is located receiving the remaining assets of the special
fund of a volunteer firefighters relief association that is dissolving under this section shall
establish a separate account in the municipal treasury which must function as a trust fund
for members of the volunteer firefighters relief association and their beneficiaries to whom
the volunteer firefighters relief association owes a service pension or other benefit under
the bylaws of the relief association and state law. Upon proper application, on or after the
initial date on which the service pension or benefit is payable, the municipal treasurer shall
pay the pension or benefit due, based on the schedule prepared under paragraph (a) and the
other records of the dissolved relief association. The trust fund under this section must be
invested and managed consistent with chapter 356A and section 424A.095. Upon payment
of the last service pension or benefit due and owing, any remaining assets in the trust
fund cancel to the general fund of the municipality- or, if the fire department was a joint
powers entity, any remaining assets in the trust fund cancel to the general fund of each
municipality that was a contracting party to the joint powers agreement as specified in the
joint powers agreement. If the joint powers agreement does not specify how the remaining
assets are to be distributed among the contracting parties, each of the contracting parties
shall receive a pro rata share of the remaining assets based on the proportion of total
operating contributions each contracting municipality made to the joint powers entity over
the most recent ten calendar years. If the special fund of the volunteer firefighters relief
association had an unfunded actuarial accrued liability upon dissolution, the municipality
is liable for that unfunded actuarial accrued liability. If the fire department was a joint
powers entity, the contracting municipalities are liable for their share of the unfunded
actuarial accrued liability as specified in the joint powers agreement. If the joint powers
agreement does not specify liability for any unfunded actuarial accrued liability, the
contracting municipalities are liable for their pro rata share of the unfunded actuarial
accrued liability based on the proportion of total operating contributions each contracting
municipality made to the joint powers entity over the most recent ten calendar years.
EFFECTIVE DATE. This section is effective January 1, 2017.

Sec. 7. EDEN PRAIRIE VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION SERVICE PENSIONS; RETURN TO ACTIVE SERVICE.

(a) Notwithstanding any provision of Minnesota Statutes, section 424A.01, subdivision 6, section 424A.02, subdivision 2, or any other provision of law to the contrary, if the bylaws of the Eden Prairie volunteer firefighters relief association so provide, a former firefighter who has received a lump-sum service pension or is receiving a monthly benefit service pension and returns to active relief association membership under Minnesota Statutes, section 424A.01, subdivision 6, paragraph (b), is entitled to receive an unreduced lump-sum service pension for the resumption service period if the firefighter completes at least three years of active service as an active member of the fire department during the resumption service period and completes at least three years of active membership with the relief association during the resumption service period.

(b) A lump-sum service pension must be calculated by applying the service pension amount in effect on the date of the firefighter's termination of the resumption service for all years of the resumption service. No firefighter may be paid a service pension more than once for the same period of service. Payment of a lump-sum service pension shall have no effect on the firefighter's previous service pension.

EFFECTIVE DATE. This section is effective the day after the Eden Prairie city council and its chief clerical officer timely complete their compliance with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

Sec. 8. COLERAIN AND BOVEY VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS; CONSOLIDATION.

Subdivision 1. Consolidation. Notwithstanding any provision of Minnesota Statutes, section 424B.02, subdivision 2, paragraph (c), to the contrary, the Coleraine and Bovey volunteer firefighters relief associations are consolidated effective September 1, 2016, if all other consolidation requirements are satisfied pursuant to Minnesota Statutes, chapter 424B.

Subd. 2. Reporting. The consolidated relief association created under subdivision 1 shall report the number of active firefighter members of the relief association as of September 1, 2016, to the state auditor and to the commissioner of revenue no later than September 7, 2016. The commissioner may use this information to determine and
calculate any minimum fire state aid payable under Minnesota Statutes, section 69.021,
beginning with aid payable in 2016.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

Sec. 9. **REPEALER.**

Minnesota Statutes 2014, section 424A.02, subdivision 13, is repealed.

**EFFECTIVE DATE.** This section is effective January 1, 2017.

**ARTICLE 8**

**MSRS-ADMINISTERED RETIREMENT PLAN MODIFICATIONS**

Section 1. Minnesota Statutes 2014, section 352.113, subdivision 2, is amended to read:

Subd. 2. **Application; accrual of benefits.** (a) An employee making claim for a total
and permanent disability benefit, or someone acting on behalf of the employee upon proof
of authority satisfactory to the director, shall file a written application for benefits in the
office of the system on or before the deadline specified in subdivision 4, paragraph (f) or (g).

(b) The application must be in a form and manner prescribed by the executive director.

(c) The benefit shall begin to accrue the day following the start of disability or the
day following the last day paid, whichever is later, but not earlier than 180 days before the
date the application is filed with the director.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

Sec. 2. Minnesota Statutes 2014, section 352.113, subdivision 4, is amended to read:

Subd. 4. **Medical or psychological examinations; authorization for payment of
benefit.** (a) Any physician, psychologist, chiropractor, or physician assistant providing
any service specified in this section must be licensed.

(b) An applicant shall provide a detailed report signed by a physician, and at least
one additional report signed by a physician, chiropractor, psychologist, or physician
assistant with evidence to support an application for total and permanent disability. The
reports must include an expert opinion regarding whether the employee is permanently
and totally disabled within the meaning of section 352.01, subdivision 17, and that the
disability arose before the employee was placed on any paid or unpaid leave of absence or
terminated public service.

(c) If there is medical evidence that supports the expectation that at some point
the person applying for the disability benefit will no longer be disabled, the decision
granting the disability benefit may provide for a termination date upon which the total and
permanent disability can be expected to no longer exist. When a termination date is part
of the decision granting benefits, prior to the benefit termination the executive director
shall review any evidence provided by the disabled employee to show that the disabling
condition for which benefits were initially granted continues. If the benefits cease, the
disabled employee may follow the appeal procedures described in section 356.96 or may
reapply for disability benefits using the process described in this subdivision.

(d) Any claim to disability must be supported by a report from the employer
indicating that there is no available work that the employee can perform with the disabling
condition and that all reasonable accommodations have been considered. Upon request of
the executive director, an employer shall provide evidence of the steps the employer has
taken to attempt to provide reasonable accommodations and continued employment to
the claimant.

(e) The director shall also obtain written certification from the employer stating
whether the employment has ceased or whether the employee is on sick leave of absence
because of a disability that will prevent further service to the employer and that the
employee is not entitled to compensation from the employer.

(f) The medical adviser shall consider the reports of the physicians, physician
assistants, psychologists, and chiropractors and any other evidence supplied by the
employee or other interested parties. If the medical adviser finds the employee totally and
permanently disabled, the adviser shall make appropriate recommendation to the director
in writing together with the date from which the employee has been totally disabled. The
director shall then determine if the disability occurred within 18 months of filing the
application, if the disability occurred while still in the employment of the state, and the
propriety of authorizing payment of a disability benefit as provided in this section.

(g) A terminated employee may apply for a disability benefit within 18 months of
termination as long as the disability occurred while in the employment of the state. The
fact that an employee is placed on leave of absence without compensation because of
disability does not bar that employee from receiving a disability benefit.

(h) Upon appeal, the board of directors may extend the disability benefit application
deadline in paragraph (f) or (g) by an additional 18 months if the terminated employee
is determined to have a cognitive impairment that made it unlikely that the terminated
employee understood that there was an applicable standard deadline or that the terminated
employee was able to meet the standard deadline.

(i) Unless the payment of a disability benefit has terminated because the employee is
no longer totally disabled, or because the employee has reached normal retirement age as
provided in this section, the disability benefit must cease with the last payment received

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by the disabled employee or which had accrued during the lifetime of the employee unless
there is a spouse surviving. In that event, the surviving spouse is entitled to the disability
benefit for the calendar month in which the disabled employee died.

**EFFECTIVE DATE.** This section is effective July 1, 2016.

**ARTICLE 9**

**PERA-ADMINISTERED RETIREMENT PLAN MODIFICATIONS**

Section 1. Minnesota Statutes 2014, section 353.01, subdivision 43, is amended to read:

Subd. 43. **Line of duty death.** "Line of duty death" means;

(1) a death that occurs while performing or as a direct result of performing normal or
less frequent duties which are specific to protecting the property and personal safety of
others and that present inherent dangers that are specific to the positions covered by the
public employees police and fire plan.; or

(2) a death that is determined by the commissioner of public safety to meet the
requirements of section 299A.41, subdivision 3.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

**ARTICLE 10**

**GENERALLY APPLICABLE RETIREMENT CHANGES**

Section 1. Minnesota Statutes 2014, section 356.24, subdivision 1, is amended to read:

Subdivision 1. ** Restriction; exceptions.** It is unlawful for a school district or other
governmental subdivision or state agency to levy taxes for or to contribute public funds to
a supplemental pension or deferred compensation plan that is established, maintained,
and operated in addition to a primary pension program for the benefit of the governmental
subdivision employees other than:

(1) to a supplemental pension plan that was established, maintained, and operated
before May 6, 1971;

(2) to a plan that provides solely for group health, hospital, disability, or death
benefits;

(3) to the individual retirement account plan established by chapter 354B;

(4) to a plan that provides solely for severance pay under section 465.72 to a retiring
or terminating employee;

(5) for employees other than personnel employed by the Board of Trustees of the
Minnesota State Colleges and Universities and covered under the Higher Education
Supplemental Retirement Plan under chapter 354C, but including city managers covered
by an alternative retirement arrangement under section 353.028, subdivision 3, paragraph
(a), or by the defined contribution plan of the Public Employees Retirement Association
under section 353.028, subdivision 3, paragraph (b), if the supplemental plan coverage is
provided for in a personnel policy of the public employer or in the collective bargaining
agreement between the public employer and the exclusive representative of public
employees in an appropriate unit or in the individual employment contract between a city
and a city manager, and if for each available investment all fees and historic rates of return
for the prior one-, three-, five-, and ten-year periods, or since inception, are disclosed in an
easily comprehended document not to exceed two pages, in an amount matching employee
contributions on a dollar for dollar basis, but not to exceed an employer contribution of
one-half of the available elective deferral permitted per year per employee, under the
Internal Revenue Code:

(i) to the state of Minnesota deferred compensation plan under section 352.965;
(ii) in payment of the applicable portion of the contribution made to any investment
eligible under section 403(b) of the Internal Revenue Code, if the employing unit has
complied with any applicable pension plan provisions of the Internal Revenue Code with
respect to the tax-sheltered annuity program during the preceding calendar year; or
(iii) any other deferred compensation plan offered by the employer under section
457 of the Internal Revenue Code;

(6) for personnel employed by the Board of Trustees of the Minnesota State Colleges
and Universities and not covered by clause (5), to the supplemental retirement plan under
chapter 354C, if the supplemental plan coverage is provided for in a personnel policy
or in the collective bargaining agreement of the public employer with the exclusive
representative of the covered employees in an appropriate unit, in an amount matching
employee contributions on a dollar for dollar basis, but not to exceed an employer
contribution of $2,700 a year for each employee;

(7) to a supplemental plan or to a governmental trust to save for postretirement
health care expenses qualified for tax-preferred treatment under the Internal Revenue
Code, if the supplemental plan coverage is provided for in a personnel policy or in the
collective bargaining agreement of a public employer with the exclusive representative of
the covered employees in an appropriate unit;

(8) to the laborers national industrial pension fund or to a laborers local pension fund
for the employees of a governmental subdivision who are covered by a collective bargaining
agreement that provides for coverage by that fund and that sets forth a fund contribution
rate, but not to exceed an employer contribution of $5,000 $7,000 per year per employee;
(9) to the plumbers and pipefitters national pension fund or to a plumbers and
pipefitters local pension fund for the employees of a governmental subdivision who are
covered by a collective bargaining agreement that provides for coverage by that fund and
that sets forth a fund contribution rate, but not to exceed an employer contribution of
$5,000 per year per employee;

(10) to the international union of operating engineers pension fund for the employees
of a governmental subdivision who are covered by a collective bargaining agreement that
provides for coverage by that fund and that sets forth a fund contribution rate, but not to
exceed an employer contribution of $5,000 per year per employee;

(11) to a supplemental plan organized and operated under the federal Internal
Revenue Code, as amended, that is wholly and solely funded by the employee's
accumulated sick leave, accumulated vacation leave, and accumulated severance pay;

(12) to the International Association of Machinists national pension fund for the
employees of a governmental subdivision who are covered by a collective bargaining
agreement that provides for coverage by that fund and that sets forth a fund contribution
rate, but not to exceed an employer contribution of $5,000 per year per employee;

(13) for employees of United Hospital District, Blue Earth, to the state of Minnesota
delayed compensation program, if the employee makes a contribution, in an amount that
does not exceed the total percentage of covered salary under section 353.27, subdivisions
3 and 3a;

(14) to the alternative retirement plans established by the Hennepin County Medical
Center under section 383B.914, subdivision 5; or

(15) to the International Brotherhood of Teamsters Central States pension plan for
fixed-route bus drivers employed by the St. Cloud Metropolitan Transit Commission who
are members of the International Brotherhood of Teamsters Local 638 by virtue of that
employment.

Sec. 2. [356.63] ADDITIONAL SOURCES OF FUNDING.
Notwithstanding any other provision of law to the contrary, in addition to all sources
of funding described in Minnesota Statutes, section 356.63, paragraphs (a) and (b), any
public retirement plan described in Minnesota Statutes, section 356.63, paragraph (b), is
authorized to accept, at its discretion, for deposit in its fund the following:

(1) gifts;
(2) donations;
(3) bequests; and
(4) life insurance death benefits.
58.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.

58.2 Sec. 3. **REPEALER.**

Minnesota Statutes 2014, sections 352.04, subdivision 11; and 353.34, subdivision 6, are repealed.

58.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.

ARTICLE 11

SMALL GROUP RETIREMENT CHANGES

Section 1. **MSRS-GENERAL RETIREMENT ELIGIBILITY CLARIFICATION;**

SERVICE CREDIT PURCHASE IN CERTAIN INSTANCES.

(a) Notwithstanding any provision of law to the contrary, an eligible person described in paragraph (b) is entitled to purchase prior uncredited service credit under paragraph (c) and, if the service credit purchase is made, to have an effective start date for active retirement plan membership of June 1, 1989, and to retire under Minnesota Statutes, section 352.116, subdivision 1.

(b) An eligible person is a person who:

(1) was born on the dates as follows:

<table>
<thead>
<tr>
<th>employee</th>
<th>birth date</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>October 2, 1968</td>
</tr>
<tr>
<td>B</td>
<td>June 12, 1965</td>
</tr>
<tr>
<td>C</td>
<td>August 10, 1958</td>
</tr>
<tr>
<td>D</td>
<td>April 29, 1963</td>
</tr>
<tr>
<td>E</td>
<td>April 11, 1955</td>
</tr>
<tr>
<td>F</td>
<td>August 13, 1966</td>
</tr>
<tr>
<td>G</td>
<td>April 22, 1961</td>
</tr>
<tr>
<td>H</td>
<td>December 31, 1958</td>
</tr>
<tr>
<td>I</td>
<td>October 10, 1966</td>
</tr>
<tr>
<td>J</td>
<td>February 4, 1961</td>
</tr>
<tr>
<td>K</td>
<td>August 21, 1963</td>
</tr>
<tr>
<td>L</td>
<td>January 23, 1960</td>
</tr>
<tr>
<td>M</td>
<td>September 19, 1966</td>
</tr>
<tr>
<td>N</td>
<td>November 3, 1961</td>
</tr>
<tr>
<td>O</td>
<td>June 13, 1958</td>
</tr>
<tr>
<td>P</td>
<td>June 23, 1954</td>
</tr>
<tr>
<td>Q</td>
<td>October 20, 1956</td>
</tr>
<tr>
<td>R</td>
<td>July 28, 1955</td>
</tr>
<tr>
<td>S</td>
<td>May 6, 1960</td>
</tr>
<tr>
<td>T</td>
<td>March 19, 1966</td>
</tr>
</tbody>
</table>
(2) became an employee of the Minnesota Department of Transportation prior to July 1, 1989, in a position which was not covered by the general state employees retirement plan of the Minnesota State Retirement System:

(3) was eventually employed as a permanent employee after June 30, 1989, and covered by the general state employees retirement plan of the Minnesota State Retirement System on the dates as follows:

<table>
<thead>
<tr>
<th>Employee</th>
<th>Membership Record Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>B</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>C</td>
<td>September 26, 1989</td>
</tr>
<tr>
<td>D</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>E</td>
<td>September 26, 1989</td>
</tr>
<tr>
<td>F</td>
<td>September 13, 1989</td>
</tr>
<tr>
<td>G</td>
<td>September 1, 1989</td>
</tr>
<tr>
<td>H</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>I</td>
<td>September 27, 1989</td>
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<tr>
<td>J</td>
<td>September 13, 1989</td>
</tr>
<tr>
<td>K</td>
<td>September 13, 1989</td>
</tr>
<tr>
<td>L</td>
<td>September 26, 1989</td>
</tr>
<tr>
<td>M</td>
<td>August 30, 1989</td>
</tr>
<tr>
<td>N</td>
<td>September 26, 1989</td>
</tr>
<tr>
<td>O</td>
<td>September 13, 1989</td>
</tr>
<tr>
<td>P</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>Q</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>R</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>S</td>
<td>September 13, 1989</td>
</tr>
<tr>
<td>T</td>
<td>September 13, 1989</td>
</tr>
<tr>
<td>U</td>
<td>September 27, 1989</td>
</tr>
<tr>
<td>V</td>
<td>September 26, 1989</td>
</tr>
</tbody>
</table>

(4) was sent annual statements by the Minnesota State Retirement System between July 1, 2005, and July 1, 2015, indicating eligibility for a retirement benefit under Minnesota Statutes, section 352.116, subdivision 1; and

(5) was sent notification from the Minnesota State Retirement System revising the start date for general state employees retirement plan membership from a date before July 1, 1989, to a date after June 30, 1989, and indicating consequent inapplicability of Minnesota Statutes, section 352.116, subdivision 1.

(c) An eligible person may purchase allowable service credit in the general state employees retirement plan of the Minnesota State Retirement System by paying an
amount equal to the employer contributions and employee contributions that would have
been paid from June 1, 1989, to the end of the month prior to the date the employee
entered covered service plus interest at the rate of 8.5 percent until June 30, 2015, and
eight percent thereafter compounded annually on the combined employer and employee
contribution amount from the date the contributions would have been paid to the date the
Minnesota State Retirement System receives payment for this service credit purchase.
The payment must be made in a lump sum.
(d) An eligible person who purchases allowable service credit under paragraph (c)
has a June 1, 1989, start date for the purpose of allowable service credited by the general
state employees retirement plan of the Minnesota State Retirement System and is eligible
for a retirement annuity under Minnesota Statutes, section 352.116, subdivision 1.
(e) Authority to purchase prior uncredited service credit under this section expires on July 1, 2017.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 2. PERA-GENERAL; PURCHASE OF SERVICE CREDIT FOR ST.
CLOUD STATE UNIVERSITY EMPLOYEE.
(a) Notwithstanding any provision of law to the contrary, an eligible person described
in paragraph (b) is entitled to purchase from the general employees retirement plan of the
Public Employees Retirement Association allowable service credit under Minnesota
Statutes, section 353.01, subdivision 16, for the period of service described in paragraph (c).
(b) An eligible person is a person who:
(1) was born on September 1, 1960;
(2) was an employee of St. Cloud State University on March 14, 2016;
(3) was a member of the general employees retirement plan of the Public Employees
Retirement Association on March 14, 2016;
(4) was employed by St. Cloud Technical College on April 1, 1993, and was a
member of the general employees retirement plan of the Public Employees Retirement
Association; and
(5) changed employment within St. Cloud State University on February 22, 2006,
and was erroneously placed into the higher education individual retirement account
plan from February 22, 2006, until May 10, 2011, by the Minnesota State Colleges and
Universities System.
(c) The period of uncredited service authorized for purchase is the period of February
22, 2006, until May 10, 2011, during which the eligible person was erroneously placed
into and contributed to the higher education individual retirement account plan.
61.1 (d) The eligible person's member contributions to the higher education individual retirement account plan must be transferred to the Public Employees Retirement Association with any earned investment returns on those contributions. The eligible person must pay the member contributions that the eligible person would have made to the Public Employees Retirement Association on the eligible person's compensation from the Minnesota State Colleges and Universities System for the period of service described in paragraph (c) as if the person had been covered by the Public Employees Retirement Association during the period, plus annual compound interest on that amount at the rate of 8.5 percent from February 22, 2006, until June 30, 2015, and eight percent from July 1, 2015, until the date on which payment is made to the Public Employees Retirement Association, less the transferred member contributions and investment earnings.

61.12 (e) Upon transfer of the equivalent member contribution amount and any additional payments under paragraph (d), the balance of the eligible person's higher education individual retirement account plan account must be transferred to the Public Employees Retirement Association within 60 days following the receipt of the eligible person's payment under paragraph (d).

61.13 (f) Upon the transfer of the amounts under paragraphs (d) and (e), the Minnesota State Colleges and Universities System shall pay the prior service credit purchase payment amount calculated under Minnesota Statutes, section 356.551, less any amounts received under paragraphs (d) and (e), within 60 days following the receipt of the eligible person's payment under paragraph (d).

61.14 (g) Upon the transfers and payments under paragraph (f), the eligible person must be credited by the Public Employees Retirement Association with allowable service credit for Minnesota State Colleges and Universities System employment from February 22, 2006, until May 10, 2011.

61.15 (h) Authority to make a service credit purchase under this section expires January 1, 2017.

61.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.

61.17 Sec. 3. **TRA COVERAGE ELECTION AND PERA REFUND REPAYMENT AUTHORITY FOR CERTAIN MNSCU EMPLOYEE.**

61.18 (a) Notwithstanding any provision of Minnesota Statutes, chapter 353 or 354B, to the contrary, an eligible person described in paragraph (b) is eligible to become a coordinated member of the Teachers Retirement Association and to purchase service and salary credit in the Teachers Retirement Association coordinated plan retroactively from July 1, 2001, upon repaying a member contribution refund taken from the general
62.1 employees retirement plan of the Public Employees Retirement Association under
62.2 paragraph (c), upon making an election under paragraph (e), and upon making all required
62.3 payments under paragraphs (f) and (g).
62.4 (b) An eligible person is a person who:
62.5 (1) was born April 4, 1956;
62.6 (2) was employed by a governmental subdivision in 1995, with retirement coverage
62.7 in the general employees retirement plan of the Public Employees Retirement Association,
62.8 for which a refund of member contributions and interest was taken before 2001;
62.9 (3) was employed by St. Cloud State University in the late 1990s, with retirement
62.10 coverage in the general state employees retirement plan of the Minnesota State Retirement
62.11 System;
62.12 (4) was hired as an academic advisor by St. Cloud State University on July 1, 2001,
62.13 with retirement coverage in the higher education individual retirement account plan; and
62.14 (5) was not informed of the option to elect Teachers Retirement Association
62.15 coverage in the coverage election authorized by Minnesota Statutes 2001, section
62.16 354B.21, so remained in the higher education individual retirement account plan.
62.17 (c) The refund repayment required by Minnesota Statutes, section 356.551,
62.18 subdivision 1, paragraph (c), must be calculated under Minnesota Statutes, section 353.35,
62.19 subdivision 1, paragraph (c).
62.20 (d) Authority to repay a refund under this section expires January 1, 2017.
62.21 (e) To be eligible for coverage by the Teachers Retirement Association, an eligible
62.22 person must submit a written application to the executive director of the Teachers
62.23 Retirement Association on a form provided by the Teachers Retirement Association. The
62.24 application must include all documentation of the applicability of this section and any
62.25 other relevant information that the executive director may require. Teachers Retirement
62.26 Association plan membership commences after the date of the retirement coverage
62.27 election under this section and past salary and service credit is granted for past Minnesota
62.28 State Colleges and Universities system employment from July 1, 2001, until the executive
62.29 director receives the written application specified in this paragraph and receipts of the
62.30 payments specified in paragraphs (c), (f), and (g). Coverage by the Teachers Retirement
62.31 Association is in lieu of coverage by the individual retirement account plan.
62.32 (f) If the eligible person makes the retirement coverage election under paragraph (e),
62.33 the eligible person's member contributions to the higher education individual retirement
62.34 account plan must be transferred to the Teachers Retirement Association, with any earned
62.35 investment returns on those contributions. If the transferred member contributions and
62.36 investment earnings are less than the calculated amount of the member contributions
that the eligible person would have made to the Teachers Retirement Association on the
eligible person's compensation from the Minnesota State Colleges and Universities system
for the period from July 1, 2001, to the date of the retirement coverage election, if the
person had been covered by the Teachers Retirement Association during the period, plus
annual compound interest at the rate of 8.5 percent, then the eligible person shall pay the
balance of that calculated member contribution obligation within 30 days of the retirement
coverage election.

(g) Upon the transfer of the equivalent member contribution amount and any
additional payment under paragraph (f), the balance of the eligible person's higher
education individual retirement account plan account must be transferred to the Teachers
Retirement Association. If the amounts under paragraph (f) and the individual retirement
account plan balance under this paragraph are less than the prior service credit purchase
payment amount calculated under Minnesota Statutes, section 356.551, the Minnesota
State Colleges and Universities system shall pay the difference within 60 days of the
retirement election date.

(h) The authority to make a retirement coverage election under this section expires
January 1, 2017.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 4. TRA COVERAGE FOR CERTAIN MESABI RANGE COMMUNITY
AND TECHNICAL COLLEGE FACULTY MEMBERS.

(a) Notwithstanding any provision of law to the contrary, an eligible person
described in paragraph (b) is authorized to become a coordinated member of the Teachers
Retirement Association and to purchase service and salary credit in the Teachers
Retirement Association coordinated plan retroactive from July 19, 2000, or September 15,
2000, whichever is applicable, upon making an election under paragraph (c) and upon
making all required payments under paragraphs (d) and (e).

(b) An eligible person is a person who:

(1) either:

(i) was born on September 25, 1964, and has been employed at Mesabi Range
Community and Technical College and a contributing member of the higher education
individual retirement account plan since July 19, 2000; or

(ii) was born on October 15, 1963, and has been employed at Mesabi Range
Community and Technical College and a contributing member of the higher education
individual retirement account plan since September 15, 2000;

(2) was classified in the unlimited full-time category on August 21, 2012;
(3) became eligible for an election of Teachers Retirement Association coverage under Laws 2009, chapter 169, article 6, section 1; and

(4) was not offered an election of Teachers Retirement Association coverage by the Minnesota State Colleges and Universities System.

(c) To be eligible for coverage by the Teachers Retirement Association, an eligible person must submit a written application to the executive director of the Teachers Retirement Association on a form provided by the Teachers Retirement Association. The application must include all documentation of the applicability of this section and any other relevant information that the executive director may require. Teachers Retirement Association plan membership commences after the date of the retirement coverage election under this section and past salary and service credit is granted for past Minnesota State Colleges and Universities System employment from July 19, 2000, or September 15, 2000, whichever is applicable, until the executive director receives the written application specified in this paragraph and receipts of the payments specified in paragraphs (d) and (e). Coverage by the Teachers Retirement Association is in lieu of coverage by the individual retirement account plan.

(d) If the eligible person makes the retirement coverage election under paragraph (c), the eligible person shall make a contribution to the Teachers Retirement Association equal to the excess, if any, of the employee contributions that the eligible person would have made if the Teachers Retirement Association had provided coverage from July 19, 2000, or September 15, 2000, whichever is applicable, rather than the individual retirement account plan. These additional contribution amounts shall include 8.5 percent annual compound interest computed from the date the contribution would have been made if deducted from salary until paid. The total amount to be paid under this paragraph shall be determined by the executive director of the Teachers Retirement Association and written notification of the amount required under this paragraph must be transmitted to the eligible person.

(e) If payment is made under paragraph (d), the value of the applicable eligible person’s higher education individual retirement account plan account shall be transferred to the Teachers Retirement Association.

(f) The Teachers Retirement Association shall determine the required purchase payment amount calculated under Minnesota Statutes, section 356.551, imposed upon the Teachers Retirement Association under this section due to the salary and service credit purchase.

(g) From the total amount computed under paragraph (f), the executive director of the Teachers Retirement Association shall subtract the amounts received under paragraphs (d) and (e). The Minnesota State Colleges and Universities System must transmit the
remaining amount, if any, to the executive director of the Teachers Retirement Association within 60 days following the receipt of the payments under paragraphs (d) and (e).

(b) The authority to make a retirement coverage election under this section expires on January 1, 2017.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

**ARTICLE 12**

**TECHNICAL CORRECTIONS**

Section 1. Minnesota Statutes 2014, section 354A.011, subdivision 29, is amended to read:

Subd. 29. **Vesting; vested.** (a) "Vesting" or "vested" means having entitlement to a nonforfeitable annuity or benefit from the St. Paul Teachers Retirement Fund Association coordinated member program administered by a teachers retirement fund association by having credit for sufficient allowable service under paragraph (b) or (c), whichever applies when the teacher has accrued credit for at least three years of allowable service.

(b) For purposes of qualifying for an annuity or a benefit as a coordinated plan member of the St. Paul Teachers Retirement Fund Association, the teacher is vested when the teacher has accrued credit for at least three years of service.

(c) For purposes of qualifying for an annuity or a benefit as a coordinated plan member of the Duluth Teachers Retirement Fund Association:

(1) a teacher who first became a member of the plan before July 1, 2010, is vested when the teacher has accrued at least three years of service; and

(2) a teacher who first became a member of the plan after June 30, 2010, is vested when the teacher has accrued at least five years of service.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

Sec. 2. Minnesota Statutes 2014, section 354A.095, is amended to read:

**354A.095 PARENTAL AND MATERNITY LEAVE.**

Basic or coordinated members of the St. Paul Teachers Retirement Fund Association and new coordinated members of the Duluth Teachers Retirement Fund Association, who are granted parental or maternity leave of absence by the employing authority, are entitled to obtain service credit not to exceed one year for the period of leave upon payment to the applicable fund by the end of the fiscal year following the fiscal year in which the leave of absence terminated. The amount of the payment must include the total required employee and employer contributions for the period of leave prescribed in section
354A.12. Payment must be based on the member's average monthly salary rate upon return to teaching service, and is payable without interest. Payment must be accompanied by a certified or otherwise adequate copy of the resolution or action of the employing authority granting or approving the leave.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

Sec. 3. Minnesota Statutes 2014, section 354A.35, subdivision 2, is amended to read:

Subd. 2. **Death while eligible to retire; surviving spouse optional annuity.** (a)

The surviving spouse of a vested coordinated member who dies prior to retirement may elect to receive, instead of a refund with interest under subdivision 1, an annuity equal to the 100 percent joint and survivor annuity the member could have qualified for had the member terminated service on the date of death. The surviving spouse eligible for a surviving spouse benefit under this paragraph may apply for the annuity at any time after the date on which the deceased employee would have attained the required age for retirement based on the employee's allowable service. A surviving spouse eligible for surviving spouse benefits under paragraph (b) or (c) may apply for an annuity at any time after the member's death. The member's surviving spouse shall be paid a joint and survivor annuity under section 354A.32 and computed under section 354A.31.

(b) If the member was under age 55 and has credit for at least 30 years of allowable service on the date of death, the surviving spouse may elect to receive a 100 percent joint and survivor annuity based on the age of the member and surviving spouse on the date of death. The annuity is payable using the full early retirement reduction under section 354A.31, subdivision 6, paragraph (a), to age 55 and one-half of the early retirement reduction from age 55 to the age payment begins.

(c) If a vested member of the Duluth Teachers Retirement Fund Association was under age 55 on the date of death but did not yet qualify for retirement, the surviving spouse may elect to receive the 100 percent joint and survivor annuity based on the age of the member and the survivor at the time of death. The annuity is payable using the full early retirement reduction under section 354A.31, subdivision 6 or 7, to age 55 and one-half of the early retirement reduction from age 55 to the date payment begins.

(d) (c) If a vested member of the St. Paul Teachers Retirement Fund Association was under age 55 on the date of death but did not yet qualify for retirement, the surviving spouse may elect to receive the 100 percent joint and survivor annuity based on the age of the member and the survivor at the time of death. The annuity is payable using the full early retirement reduction under section 354A.31, subdivision 6 or 7, to age 55 and one-half of the actuarial equivalent reduction from age 55 to the date payment begins.
The actuarial equivalent reduction is calculated so that the reduced annuity is the actuarial equivalent of the annuity that would be payable to the member if the member deferred receipt of the annuity and the annuity amount were augmented at an annual rate of 2.5 percent compounded annually from the day the annuity begins to accrue until the normal retirement age.

(a) Sections 354A.37, subdivision 2, and 354A.39 apply to a deferred annuity or surviving spouse benefit payable under this section. The benefits are payable for the life of the surviving spouse, or upon expiration of the term certain benefit payment under subdivision 2b.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

**Sec. 4. REPEALER.**

(a) Minnesota Statutes 2014, sections 354A.12, subdivision 2c; 354A.31, subdivision 3; and 356.47, subdivision 1, are repealed.

(b) Minnesota Statutes 2015 Supplement, section 354A.12, subdivision 3c, is repealed.

**EFFECTIVE DATE.** This section is effective the day following final enactment."

Delete the title and insert:

"A bill for an act relating to retirement; making administrative changes to the Minnesota State Retirement System, Teachers Retirement Association, Public Employees Retirement Association, and St. Paul Teachers Retirement Fund Association; clarifying refund repayment procedures; modifying executive director credentials; clarifying combined service annuity augmentation rates and service requirements; revising appeal procedures; clarifying coverage for charter school administrators; modifying service credit purchase procedures; establishing new procedures for disability applications due to private disability insurance requirements; clarifying death and disability benefit payment provisions; modifying annual benefit limitations for federal tax code compliance; authorizing use of IRS correction procedures; clarifying benefit offsets for certain refund payments; clarifying police and fire plan coverage for certain Hennepin Healthcare System supervisors; modifying various economic actuarial assumptions; adopting recommendations of the volunteer firefighter relief association working group; increasing relief association lump-sum service pension maximums; lowering certain vesting requirements for Eden Prairie volunteer firefighters relief association; providing for the consolidation of the Colearaine and Bovey volunteer firefighters relief associations; modifying the MSRS disability application deadlines in certain instances; adopting definition of the hometown heroes act related to public safety officer death benefits; allowing service credit purchase and Rule of 90 eligibility for certain Minnesota Department of Transportation employees; authorizing MnSCU employees to elect retroactive and prospective TRA coverage; authorizing MnSCU employee to transfer past service from IRAP to PERA; increasing maximum employer contribution to a supplemental laborers pension fund; authorizing certain additional sources of retirement plan funding; making technical and conforming
changes; amending Minnesota Statutes 2014, sections 3A.03, subdivision 3; 68.1
16A.14, subdivision 2a; 352.03, subdivisions 5, 6; 352.113, subdivisions 2, 4; 68.2
353.01, subdivision 43; 353.32, subdivision 1; 353.34, subdivision 2; 354.05, 68.3
subdivision 2, by adding a subdivision; 354.06, subdivisions 2, 2a; 354.095; 68.4
354.45, by adding a subdivision; 354.46, subdivision 6; 354.48, subdivision 1; 68.5
354.52, subdivisions 4, 6; 354A.011, subdivision 29; 354A.093, subdivision 4; 68.6
354A.095; 354A.35, subdivision 2; 354A.38, as amended; 356.24, subdivision 1; 68.7
356.30, subdivision 1; 356.35, by adding subdivisions; 356.96, subdivisions 68.8
1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13; 423A.02, subdivision 3; 424A.01, by adding subdivisions; 424A.015, by adding a subdivision; 424B.20, subdivision 68.9
4; Minnesota Statutes 2015 Supplement, sections 3A.03, subdivision 2; 68.10
352.23; 352B.11, subdivision 4; 352D.05, subdivision 4; 353.0162; 353.64, subdivision 10; 354.44, subdivision 9; 354A.093, subdivision 6; 354A.096; 68.11
356.215, subdivision 8; 356.50, subdivision 2; 356.551, subdivision 2; 356.635, subdivision 10; 424A.02, subdivision 3; 490.124, subdivision 12; proposing 68.12
coding for new law in Minnesota Statutes, chapters 356; 424A; repealing Minnesota Statutes 2014, sections 352.04, subdivision 11; 353.0161, subdivision 68.13
1; 353.34, subdivision 6; 354A.12, subdivision 2c; 354A.31, subdivision 3; 68.14
356.47, subdivision 1; 356.611, subdivisions 3, 3a, 4, 5; 356.96, subdivisions 68.15
14, 15; 424A.02, subdivision 13; Minnesota Statutes 2015 Supplement, sections 68.16
353.0161, subdivisions 2, 3; 354A.12, subdivision 3c."