

# **WEST VIRGINIA LEGISLATURE**

## **2022 REGULAR SESSION**

**Introduced**

### **House Bill 4688**

BY DELEGATES BARRETT, HARDY, STORCH, GRAVES,

HOUSEHOLDER, AND CRISS

[Introduced February 15, 2022; Referred to the

Committee on Finance]

1 A BILL to amend and reenact §16-5V-2 and §16-5V-9 of the Code of West Virginia, 1931, as  
2 amended; and to amend said code by adding thereto a new section, designated §16-5V-  
3 6a, all relating to transferring employed county firefighters from the Public Employees  
4 Retirement System to the Emergency Medical Services Retirement System; defining and  
5 declaring county firefighters as a member of the Emergency Medical Services Retirement  
6 System; requiring notice to be given to covered firefighters; providing for persons not  
7 currently employed as firefighter to elect to transfer upon rehire; providing for transfer of  
8 assets pertaining to county firefighters; requiring certain computations to be made by the  
9 Consolidated Public Retirement Board; terminating liability of the Public Employees  
10 Retirement System; and providing for purchase of service time through payment.

*Be it enacted by the Legislature of West Virginia:*

## **ARTICLE 5V. EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM ACT.**

### **§16-5V-2. Definitions.**

1 As used in this article, unless a federal law or regulation or the context clearly requires a  
2 different meaning:

3 (a) "Accrued benefit" means on behalf of any member two and six-tenths percent per year  
4 of the member's final average salary for the first 20 years of credited service. Additionally, two  
5 percent per year for 21 through 25 years and one and one-half percent per year for each year  
6 over 25 years will be credited with a maximum benefit of 67 percent. A member's accrued benefit  
7 may not exceed the limits of section 415 of the Internal Revenue Code and is subject to the  
8 provisions of section 12 of this article.

9 (1) The board may, upon the recommendation of the board's actuary, increase the  
10 employees' contribution rate to 10 and 5/10 percent should the funding of the plan not reach 70  
11 percent funded by July 1, 2012. The board shall decrease the contribution rate to eight and one-  
12 half percent once the plan funding reaches the 70 percent support objective as of any later  
13 actuarial valuation date.

14           (2) Upon reaching the 75 percent actuarial funded level, as of an actuarial valuation date,  
15 the board shall increase the two and six-tenths percent to two and three-quarter percent for the  
16 first 20 years of credited service. The maximum benefit will also be increased from 67 percent to  
17 90 percent.

18           (b) "Accumulated contributions" means the sum of all retirement contributions deducted  
19 from the compensation of a member, or paid on his or her behalf as a result of covered  
20 employment, together with regular interest on the deducted amounts.

21           (c) "Active military duty" means full-time active duty with any branch of the armed forces  
22 of the United States, including service with the National Guard or reserve military forces when the  
23 member has been called to active full-time duty and has received no compensation during the  
24 period of that duty from any board or employer other than the armed forces.

25           (d) "Actuarial equivalent" means a benefit of equal value computed upon the basis of the  
26 mortality table and interest rates as set and adopted by the board in accordance with the  
27 provisions of this article.

28           (e) "Annual compensation" means the wages paid to the member during covered  
29 employment within the meaning of Section 3401(a) of the Internal Revenue Code, but determined  
30 without regard to any rules that limit the remuneration included in wages based upon the nature  
31 or location of employment or services performed during the plan year plus amounts excluded  
32 under section 414(h)(2) of the Internal Revenue Code and less reimbursements or other expense  
33 allowances, cash or noncash fringe benefits or both, deferred compensation and welfare benefits.  
34 Annual compensation for determining benefits during any determination period may not exceed  
35 the maximum compensation allowed as adjusted for cost of living in accordance with §5-10D-7 of  
36 this code and section 401(a)(17) of the Internal Revenue Code.

37           (f) "Annual leave service" means accrued annual leave.

38           (g) "Annuity starting date" means the first day of the month for which an annuity is payable  
39 after submission of a retirement application. For purposes of this subsection, if retirement income

40 payments commence after the normal retirement age, "retirement" means the first day of the  
41 month following or coincident with the latter of the last day the member worked in covered  
42 employment or the member's normal retirement age and after completing proper written  
43 application for retirement on an application supplied by the board.

44 (h) "Board" means the Consolidated Public Retirement Board.

45 (i) "Contributing service" or "contributory service" means service rendered by a member  
46 while employed by a participating public employer for which the member made contributions to  
47 the plan.

48 (j) "County commission or political subdivision" has the meaning ascribed to it in this code.

49 (k) "Covered employment" means either: (1) Employment as a full-time emergency  
50 medical technician, emergency medical technician/paramedic or emergency medical  
51 services/registered nurse and the active performance of the duties required of emergency medical  
52 services officers; or (2) the period of time during which active duties are not performed but  
53 disability benefits are received under this article; or (3) concurrent employment by an emergency  
54 medical services officer in a job or jobs in addition to his or her employment as an emergency  
55 medical services officer where the secondary employment requires the emergency medical  
56 services officer to be a member of another retirement system which is administered by the  
57 Consolidated Public Retirement Board pursuant to this code: *Provided*, That the emergency  
58 medical services officer contributes to the fund created in this article the amount specified as the  
59 member's contribution in section eight of this article.

60 (l) "Credited service" means the sum of a member's years of service, active military duty,  
61 disability service and accrued annual and sick leave service.

62 (m) "Dependent child" means either:

63 (1) An unmarried person under age eighteen who is:

64 (A) A natural child of the member;

65 (B) A legally adopted child of the member;

66 (C) A child who at the time of the member's death was living with the member while the  
67 member was an adopting parent during any period of probation; or

68 (D) A stepchild of the member residing in the member's household at the time of the  
69 member's death; or

70 (2) Any unmarried child under age 23:

71 (A) Who is enrolled as a full-time student in an accredited college or university;

72 (B) Who was claimed as a dependent by the member for federal income tax purposes at  
73 the time of the member's death; and

74 (C) Whose relationship with the member is described in paragraph (A), (B) or (C),  
75 subdivision (1) of this subsection.

76 (n) "Dependent parent" means the father or mother of the member who was claimed as a  
77 dependent by the member for federal income tax purposes at the time of the member's death.

78 (o) "Disability service" means service received by a member, expressed in whole years,  
79 fractions thereof or both, equal to one half of the whole years, fractions thereof, or both, during  
80 which time a member receives disability benefits under this article.

81 (p) "Early retirement age" means age 45 or over and completion of 20 years of contributory  
82 service.

83 (q) "Effective date" means January 1, 2008.

84 (r) "Emergency medical services officer" means an individual employed by the state,  
85 county or other political subdivision as a medical professional who is qualified to respond to  
86 medical emergencies, aids the sick and injured and arranges or transports to medical facilities,  
87 as defined by the West Virginia Office of Emergency Medical Services. This definition is construed  
88 to include employed ambulance providers and other services such as law enforcement, rescue  
89 or fire department personnel who primarily perform these functions and are not provided any other  
90 credited service benefits or retirement plans. These persons may hold the rank of emergency  
91 medical technician/basic, emergency medical technician/paramedic, emergency medical

92 services/registered nurse, or others as defined by the West Virginia Office of Emergency Medical  
93 Services and the Consolidated Public Retirement Board.

94 (s) "Employer error" means an omission, misrepresentation or violation of relevant  
95 provisions of the West Virginia Code or of the West Virginia Code of State Rules or the relevant  
96 provisions of both the West Virginia Code and of the West Virginia Code of State Rules by the  
97 participating public employer that has resulted in an underpayment or overpayment of  
98 contributions required. A deliberate act contrary to the provisions of this article by a participating  
99 public employer does not constitute employer error.

100 (t) "Final average salary" means the average of the highest annual compensation received  
101 for covered employment by the member during any five consecutive plan years within the  
102 member's last 10 years of service while employed, prior to any disability payment. If the member  
103 did not have annual compensation for the five full plan years preceding the member's attainment  
104 of normal retirement age and during that period the member received disability benefits under this  
105 article, then "final average salary" means the average of the monthly salary determined paid to  
106 the member during that period as determined under section nineteen of this article multiplied by  
107 12. Final average salary does not include any lump sum payment for unused, accrued leave of  
108 any kind or character.

109 (u) "Full-time employment" means permanent employment of an employee by a  
110 participating public employer in a position which normally requires twelve months per year service  
111 and requires at least 1,040 hours per year service in that position.

112 (v) "Fund" means the West Virginia Emergency Medical Services Retirement Fund created  
113 by this article.

114 (w) "Hour of service" means:

115 (1) Each hour for which a member is paid or entitled to payment for covered employment  
116 during which time active duties are performed. These hours shall be credited to the member for  
117 the plan year in which the duties are performed; and

118 (2) Each hour for which a member is paid or entitled to payment for covered employment  
119 during a plan year but where no duties are performed due to vacation, holiday, illness, incapacity  
120 including disability, layoff, jury duty, military duty, leave of absence or any combination thereof  
121 and without regard to whether the employment relationship has terminated. Hours under this  
122 subdivision shall be calculated and credited pursuant to West Virginia Division of Labor rules. A  
123 member will not be credited with any hours of service for any period of time he or she is receiving  
124 benefits under section 19 or 20 of this article; and

125 (3) Each hour for which back pay is either awarded or agreed to be paid by the employing  
126 county commission or political subdivision, irrespective of mitigation of damages. The same hours  
127 of service shall not be credited both under subdivision (1) or (2) of this subsection and under this  
128 subdivision. Hours under this paragraph shall be credited to the member for the plan year or years  
129 to which the award or agreement pertains, rather than the plan year in which the award,  
130 agreement or payment is made.

131 (x) "Member" means a person first hired as an emergency medical services officer, or as  
132 a county firefighter, by an employer which is a participating public employer of the Public  
133 Employees Retirement System or the Emergency Medical Services Retirement System after the  
134 effective date of this article, as defined in subsection (q) of this section, or an emergency medical  
135 services officer of an employer which is a participating public employer of the Public Employees  
136 Retirement System first hired prior to the effective date and who elects to become a member  
137 pursuant to this article. A member shall remain a member until the benefits to which he or she is  
138 entitled under this article are paid or forfeited.

139 (y) "Monthly salary" means the W-2 reportable compensation received by a member  
140 during the month.

141 (z) "Normal form" means a monthly annuity which is 1/12 of the amount of the member's  
142 accrued benefit which is payable for the member's life. If the member dies before the sum of the  
143 payments he or she receives equals his or her accumulated contributions on the annuity starting

144 date, the named beneficiary shall receive in one lump sum the difference between the  
145 accumulated contributions at the annuity starting date and the total of the retirement income  
146 payments made to the member.

147 (aa) "Normal retirement age" means the first to occur of the following:

148 (1) Attainment of age 50 years and the completion of 20 or more years of regular  
149 contributory service, excluding active military duty, disability service and accrued annual and sick  
150 leave service;

151 (2) While still in covered employment, attainment of at least age 50 years and when the  
152 sum of current age plus regular contributory years of service equals or exceeds 70 years;

153 (3) While still in covered employment, attainment of at least age 60 years and completion  
154 of 10 years of regular contributory service; or

155 (4) Attainment of age 62 years and completion of five or more years of regular contributory  
156 service.

157 (bb) "Participating public employer" means any county commission or political subdivision  
158 in the state which has elected to cover its emergency medical services officers, as defined in this  
159 article, under the West Virginia Emergency Medical Services Retirement System.

160 (cc) "Political subdivision" means a county, city or town in the state; any separate  
161 corporation or instrumentality established by one or more counties, cities or towns, as permitted  
162 by law; any corporation or instrumentality supported in most part by counties, cities or towns; and  
163 any public corporation charged by law with the performance of a governmental function and  
164 whose jurisdiction is coextensive with one or more counties, cities or towns: *Provided*, That any  
165 public corporation established under section four, article 15, chapter seven of this code is  
166 considered a political subdivision solely for the purposes of this article.

167 (dd) "Plan" means the West Virginia Emergency Medical Services Retirement System  
168 established by this article.

169 (ee) "Plan year" means the 12-month period commencing on January 1 of any designated



170 year and ending the following December 31.

171 (ff) "Public Employees Retirement System" means the West Virginia Public Employee's  
172 Retirement System created by West Virginia Code.

173 (gg) "Regular interest" means the rate or rates of interest per annum, compounded  
174 annually, as the board adopts in accordance with the provisions of this article.

175 (hh) "Required beginning date" means April 1 of the calendar year following the later of:  
176 (1) The calendar year in which the member attains age 70 and 1/2; or (2) the calendar year in  
177 which he or she retires or otherwise separates from covered employment.

178 (ii) "Retirant" means any member who commences an annuity payable by the plan.

179 (jj) "Retire" or "retirement" means a member's withdrawal from the employ of a  
180 participating public employer and the commencement of an annuity by the plan.

181 (kk) "Retirement income payments" means the monthly retirement income payments  
182 payable under the plan.

183 (ll) "Spouse" means the person to whom the member is legally married on the annuity  
184 starting date.

185 (mm) "Surviving spouse" means the person to whom the member was legally married at  
186 the time of the member's death and who survived the member.

187 (nn) "Totally disabled" means a member's inability to engage in substantial gainful activity  
188 by reason of any medically determined physical or mental impairment that can be expected to  
189 result in death or that has lasted or can be expected to last for a continuous period of not less  
190 than twelve months.

191 For purposes of this subsection:

192 (1) A member is totally disabled only if his or her physical or mental impairment or  
193 impairments is so severe that he or she is not only unable to perform his or her previous work as  
194 an emergency medical services officer but also cannot, considering his or her age, education and  
195 work experience, engage in any other kind of substantial gainful employment which exists in the

196 state regardless of whether: (A) The work exists in the immediate area in which the member lives;  
 197 (B) a specific job vacancy exists; or (C) the member would be hired if he or she applied for work.  
 198 For purposes of this article, substantial gainful employment is the same definition as used by the  
 199 United States Social Security Administration.

200 (2) "Physical or mental impairment" is an impairment that results from an anatomical,  
 201 physiological or psychological abnormality that is demonstrated by medically accepted clinical  
 202 and laboratory diagnostic techniques. The board may require submission of a member's annual  
 203 tax return for purposes of monitoring the earnings limitation.

204 (oo) "Year of service" means a member shall, except in his or her first and last years of  
 205 covered employment, be credited with years of service credit based upon the hours of service  
 206 performed as covered employment and credited to the member during the plan year based upon  
 207 the following schedule:

| Hours of Service     | Year of Service Credited. |
|----------------------|---------------------------|
| Less than 500 .....  | 0                         |
| 500 to 999 . .....   | 1/3                       |
| 1,000 to 1,499 ..... | 2/3                       |
| 1,500 or more .....  | 1                         |

213 During a member's first and last years of covered employment, the member shall be  
 214 credited with 1/12 of a year of service for each month during the plan year in which the member  
 215 is credited with an hour of service for which contributions were received by the fund. A member  
 216 is not entitled to credit for years of service for any time period during which he or she received  
 217 disability payments under section 19 or 20 of this article. Except as specifically excluded, years  
 218 of service include covered employment prior to the effective date.

219 Years of service which are credited to a member prior to his or her receipt of accumulated  
 220 contributions upon termination of employment pursuant to section eighteen of this §5-10-30 of  
 221 this code, shall be disregarded for all purposes under this plan unless the member repays the

222 accumulated contributions with interest pursuant to section 18 of this article or has prior to the  
223 effective date made the repayment pursuant to §5-10-18 of this code.

**§16-5V-6a. County Firefighter Members.**

1       (a) Any county firefighter first employed by a county after the effective date of the revisions  
2 to this article made in the 2022 legislative session, shall be a member of this retirement plan by  
3 virtue of that employment and upon membership does not qualify for membership in any other  
4 retirement system administered by the board, so long as he or she remains employed in covered  
5 employment.

6       (b) Any county firefighter employed in covered employment by an employer which is  
7 currently a participating public employer of the Public Employees Retirement System shall notify  
8 in writing both the county commission in the county in which he or she is employed and the board  
9 of his or her desire to become a member of the plan by December 31, 2023. Any county firefighter  
10 who elects to become a member of the plan ceases to be a member or have any credit for covered  
11 employment in any other retirement system administered by the board and shall continue to be  
12 ineligible for membership in any other retirement system administered by the board so long as  
13 the county firefighter remains employed in covered employment by an employer which is currently  
14 a participating public employer of this plan: *Provided*, That any county firefighter who does not  
15 affirmatively elect to become a member of the plan continues to be eligible for any other retirement  
16 system as is, from time to time, offered to other county employees but is ineligible for this plan  
17 regardless of any subsequent termination of employment and rehire.

18       (c) Any county firefighter who was employed as a county firefighter prior to the effective  
19 date, but was not employed on the effective date of this article, shall become a member upon  
20 rehire as an county firefighter. For purposes of this section, the member's years of service and  
21 credited service prior to the effective date shall not be counted for any purposes under this plan  
22 unless the county firefighter has not received the return of his or her accumulated contributions in  
23 the Public Employees Retirement System pursuant to §5-10-30 of this code. The member may

24 request in writing to have his or her accumulated contributions and employer contributions from  
25 covered employment in the Public Employees Retirement System transferred to the plan. If the  
26 conditions of this subsection are met, all years of the county firefighter's covered employment  
27 shall be counted as years of service for the purposes of this article.

28 (d) Any county firefighter employed in covered employment on the effective date of this  
29 article who has timely elected to transfer into this plan as provided in subsection (b) of this section  
30 shall be given credited service at the time of transfer for all credited service then standing to the  
31 county firefighter's service credit in the Public Employees Retirement System regardless of  
32 whether the credited service (as that term is defined in §5-10-2 of this code) was earned as a  
33 county firefighter. All credited service standing to the transferring county firefighter's credit in the  
34 Public Employees Retirement System at the time of transfer into this plan shall be transferred into  
35 the plan created by this article and the transferring county firefighter shall be given the same credit  
36 for the purposes of this article for all service transferred from the Public Employees Retirement  
37 System as that transferring county firefighter would have received from the Public Employees  
38 Retirement System as if the transfer had not occurred. In connection with each transferring county  
39 firefighter receiving credit for prior employment as provided in this subsection, a transfer from the  
40 Public Employees Retirement System to this plan shall be made pursuant to the procedures  
41 described in this article: *Provided*, That any member of this plan who has elected to transfer from  
42 the Public Employees Retirement System into this plan pursuant to subsection (b) of this section  
43 may not, after having transferred into and becoming an active member of this plan, reinstate to  
44 his or her credit in this plan any service credit relating to periods in which the member was not in  
45 covered employment as a county firefighter and which service was withdrawn from the Public  
46 Employees Retirement System prior to his or her elective transfer into this plan.

47 (e) Once made, the election made under this section is irrevocable. All county firefighters  
48 employed by an employer which is a participating public employer of the Public Employees  
49 Retirement System after the effective date and county firefighters electing to become members

50 as described in this section shall be members as a condition of employment and shall make the  
51 contributions required by this article.

**§16-5V-9. Transfer from Public Employees Retirement System.**

1 (a) The Consolidated Public Retirement Board shall, within one hundred eighty days of  
2 the effective date of the transfer of ~~an emergency medical services officer~~ a county firefighter from  
3 the Public Employees Retirement System to the plan, transfer assets from the Public Employees  
4 Retirement System Trust Fund into the West Virginia Emergency Medical Services Trust Fund.

5 (b) Except as provided in subsection (e) of this section, the amount of assets to be  
6 transferred for each transferring ~~emergency medical services officer~~ county firefighter shall be  
7 computed as of January 1, ~~2008~~ 2023, using July 1, ~~2007~~ 2022, actuarial valuation of the Public  
8 Employees Retirement System, and updated with seven and one-half percent annual interest to  
9 the date of the actual asset transfer. The market value of the assets of the transferring emergency  
10 medical services officer in the Public Employees Retirement System shall be determined as of  
11 the end of the month preceding the actual transfer. To determine the computation of the asset  
12 share to be transferred the board shall:

13 (1) Compute the market value of the Public Employees Retirement System assets as of  
14 July 1, ~~2007~~ 2022, actuarial valuation date under the actuarial valuation approved by the board;

15 (2) Compute the actuarial accrued liabilities for all Public Employees Retirement System  
16 retirees, beneficiaries, disabled retirees and terminated inactive members as of July 1, ~~2007~~ 2022,  
17 actuarial valuation date;

18 (3) Compute the market value of active member assets in the Public Employees  
19 Retirement System as of July 1, ~~2007~~ 2022, by reducing the assets value under subdivision (1)  
20 of this subsection by the inactive liabilities under subdivision (2) of this subsection;

21 (4) Compute the actuarial accrued liability for all active Public Employees Retirement  
22 System members as of July 1, ~~2007~~ 2022, actuarial valuation date approved by the board;

23 (5) Compute the funded percentage of the active members' actuarial accrued liabilities

24 under the Public Employees Retirement System as of July 1, ~~2007~~ 2022, by dividing the active  
25 members' market value of assets under subdivision (3) of this subsection by the active members'  
26 actuarial accrued liabilities under subdivision (4) of this subsection;

27 (6) Compute the actuarial accrued liabilities under the Public Employees Retirement  
28 System as of July 1, ~~2007~~ 2022, for ~~active emergency medical services officers~~ county firefighters  
29 transferring to the Emergency Medical Services Retirement System;

30 (7) Determine the assets to be transferred from the Public Employees Retirement System  
31 to the Emergency Medical Services Retirement System by multiplying the active members' funded  
32 percentage determined under subdivision (5) of this subsection by the transferring active  
33 members' actuarial accrued liabilities under the Public Employees Retirement System under  
34 subdivision (6) of this subsection and adjusting the asset transfer amount by interest at seven and  
35 5/10 percent for the period from the calculation date of July 1, ~~2007~~ 2022, through the first day of  
36 the month in which the asset transfer is to be completed.

37 (c) Once ~~an emergency medical services officer~~ a county firefighter has elected to transfer  
38 from the Public Employees Retirement System, transfer of that amount as calculated in  
39 accordance with the provisions of subsection (b) of this section, or subsection (e) if applicable, by  
40 the Public Employees Retirement System shall operate as a complete bar to any further liability  
41 to the Public Employees Retirement System and constitutes an agreement whereby the  
42 transferring emergency medical services officer ~~forever indemnifies and holds harmless the Public~~  
43 ~~Employees Retirement System from providing him or her any form of retirement benefit~~  
44 ~~whatsoever until that emergency medical services officer~~ county firefighter obtains other  
45 employment which would make him or her eligible to reenter the Public Employees Retirement  
46 System with no credit whatsoever for the amounts transferred to the Emergency Medical Services  
47 Retirement System.

48 (d) Eligible ~~emergency medical services officers~~ county firefighters that transfer from plans  
49 other than the Public Employees Retirement System shall have service recognized under this

50 plan through the purchase of the service through payment by the member of 60 percent of the  
51 actuarial accrued liabilities which would result if the service is credited under the Emergency  
52 Medical Services Retirement System subject to the following:

53 (1) The service may be purchased in one-year increments of eligible service or for the total  
54 period of eligible service;

55 (2) Payment must begin within 12 months of the effective date of this article;

56 (3) Payment must be made in either a one-time lump sum payment received by the board  
57 no later than December 31, ~~2008~~ 2023, or in regular installment payments payable over 60  
58 months with the initial installment received by the board on or before December 31, ~~2008~~ 2023;

59 (4) The rate of interest applicable to regular installment payments for the purchase of  
60 service shall be the actuarial interest rate assumption as approved by the board for completing  
61 the actuarial valuation for the plan year immediately preceding the first day of the plan year in  
62 which the service purchase is made, compounded per annum;

63 (5) Once payments commence, selection of the period of service being purchased may  
64 not be amended; and

65 (6) Service will be credited only upon receipt by the board of all payments due.

66 (e) Notwithstanding any provision of this code to the contrary, any Emergency Medical  
67 Services director who: (1) Is an active member of the Public Employees Retirement System; and  
68 (2)has, or obtains within one year of the effective date of the amendments to this section enacted  
69 during the 2012 regular session of the Legislature, basic or higher emergency management  
70 technician certification, is eligible to transfer service credit from the Public Employees Retirement  
71 System to the Emergency Medical Services Retirement System, upon payment of associated  
72 costs by the transferring director. The board shall compute the actuarially appropriate amount of  
73 any increased benefit cost of transfer to be borne by the transferring director to be paid according  
74 to terms established by the board. Any Emergency Medical Services director who transfers to the  
75 Emergency Medical Services Retirement System pursuant to the provisions of this subsection

76 shall apply for the transfer to the board within one year of the effective date of the amendments  
77 to this section enacted during the 2012 regular session of the Legislature. Upon receipt of the  
78 total payment of all associated costs by the transferring director, the board shall compute the  
79 amount of assets to be transferred from the Public Employees Retirement System to the  
80 Emergency Medical Retirement System and shall transfer the assets within six months of the  
81 receipt of the application. Any director transferring into the retirement system as provided in this  
82 subsection is prohibited from retiring within three years of transfer.

NOTE: The purpose of this bill is to transfer county firefighters from the Public Employees Retirement System to the Emergency Medical Services Retirement System.

Strike-throughs indicate language that would be stricken from a heading or the present law, and underscoring indicates new language that would be added.