



TO: Senator Lawrence J. Pogemiller  
FROM: Lawrence A. Martin, Executive Director *Law*  
RE: Redrafted Retirement-Related Changes Proposed by the League of Minnesota Cities  
DATE: February 24, 2006

### Introduction

This memorandum and the attached redrafted amendments were prepared at your recent request, transmitted by Laura Kushner, representing the League of Minnesota Cities. The amendments, LCPR06-BA031 and LCPR06-BA032, attached, reflect additional clarification requested by Ms. Kushner on February 24, 2006, and are summarized below.

### Amendment LCPR06-BA031

Amendment LCPR06-BA031 modifies the provision of the General Employees Retirement Plan of the Public Employees Retirement Association (PERA-General) law that permits city managers to opt out of PERA-General coverage in favor of deferred compensation plan coverage (typically the International City Management Association (ICMA) retirement plan), funded from the PERA-General equivalent member and employer contributions, by permitting the city managers to alternatively deposit those contribution amounts in the Public Employees Defined Contribution Plan. The amendment additionally clarifies that cities can still make a \$2,000 matching contribution to the State Deferred Compensation Plan under the general retirement savings authority under Minnesota Statutes, Section 356.24.

### Amendment LCPR06-BA032

Amendment LCPR06-BA032 specifically prohibits cities and independent nonprofit firefighting corporations from making contributions to the State Deferred Compensation Plan in lieu of covering volunteer firefighters who are without Public Employees Police and Fire Plan (PERA-P&F) coverage or volunteer firefighter relief association coverage with Social Security coverage and permits these firefighters to have retirement coverage by the Public Employees Defined Contribution Plan, with a contribution of at least 7.5 percent of compensation paid by the firefighter unless the city or corporation ratifies the firefighter retirement coverage, whereupon the city or corporation and the firefighter in combination would make a total contribution of at least 7.5 percent of compensation.

### Conclusion

I hope that this adequately responds to your request. As requested by your office, I am also providing the League of Minnesota Cities and PERA with copies of the redrafted amendments for their review.

cc: Laura Kushner  
Mary Vanek

**Larry Martin**

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**From:** Kushner, Laura [LKushner@lmnc.org]  
**Sent:** Tuesday, February 21, 2006 1:37 PM  
**To:** Larry Martin  
**Cc:** Carlson, Gary; Rian, Erin  
**Subject:** Legislative Changes for Pension Commission next Monday

Hi Larry. You probably don't remember me, but we had a good conversation a couple of years ago about making some changes to Section 356.24. You were very helpful at that time. I'm with the League of Minnesota Cities in the Human Resources Department but I also work with Gary Carlson on pension issues from time to time.

Today, I left a message with one of your staff people with regard to sections 356.24 and 353.028. Larry Pogemiller had asked us to work with you on some changes to the pension laws that will help us out with some city issues.

First, we would like to change 353.028 (the City manager opt-out provision) so that City Managers have the option to participate in the PERA defined contribution plan in addition to their current ability to participate in a 457 plan. We would like cities to be able to put both the employee and employer contribution that they would have put into the Coordinated Plan into the defined contribution plan if they would prefer to do this rather than a 457 plan. We would also like to clarify that the city can contribute the additional \$2,000 authorized by 356.24 to the defined contribution plan (over and above the amount that is allowed in lieu of the Coordinated Plan contributions). As I understand it, there would be some savings in social security contributions for the city and the Manager would be able to contribute more towards retirement as well (e.g., the full \$15,000 allowed for a 457 plan would be available for him/her).

Second, there is at least one city with a volunteer firefighter group that is using the state's 457 plan as if it were a qualified plan (i.e., in lieu of social security contributions). We would like to open up the PERA defined contribution plan for them to use – similar to volunteer ambulance staff. In other words, firefighters who are not receiving credit under a Relief Association or under PERA Police and Fire could participate in the PERA defined contribution plan. We would also like to clarify that any amounts erroneously contributed to a 457 plan can be rolled over into the PERA defined contribution plan. Similar to volunteer ambulance staff, they could contribute at any level decided by the city (but for those cities that intend to use this as a qualified plan, they would need to contribute at least at 7.5% -- not sure if this needs to be specified in the law or not or if we just need to communicate this piece to cities).

We have talked to Mary Vanek, Dave Bergstrom, Nyle Zikmund and Larry Pogemiller about these changes. All are in support of making them.

Larry, thanks so much for your help with this. Senator Pogemiller asked that we review the proposed changes before they go to the Pension Commission next week. I know that this is very short notice and that you are a very busy person; I am in the office all week and would be happy to help out in any way that I can. You can reach me at 651-281-1203 or [lkushner@lmnc.org](mailto:lkushner@lmnc.org).

THANKS again!

--Laura

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**Lisa Diesslin**

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**From:** Kushner, Laura [LKushner@lmnc.org]  
**Sent:** Friday, February 24, 2006 11:25 AM  
**To:** Peggy Orren; Larry Martin  
**Subject:** Proposed Legislation

Hi Larry. Thanks so much for your quick response to our request!!! We have reviewed the changes and have a few clarifications about our intent. I've outlined these below. Please let me know if it would be possible to have these made before the meeting on Monday or if we should plan to bring them up at the meeting – both Gary Carlson and I are planning to attend. THANKS again so much for your help.

City Manager Opt-Out/Defined Contribution Plan issue:

1. The draft language sounds like the city would add the amount of the employer contribution to the city manager's pay and then the city manager would be responsible for making a contribution amounting to both the employer and employee contribution. Our intent, however, was that the city would directly contribute the employer's share to the plan. Is there a reason why you handled it this way?
2. The draft language appears to allow only City Managers using the defined contribution plan to have access to the \$2,000 matching contribution under 356.24. Our intent was that any City Manager who opted out – either using the deferred compensation option or the defined contribution option – would have the ability to use this \$2,000 in addition to their opt-out dollars.
3. We would like to expand the language under 356.24, subdivision 1, paragraph 5 to include employment agreements as well as personnel policies and collective bargaining agreements. Sometimes city managers are not subject to a personnel policy and all of their benefits are defined in an employment agreement.

Volunteer Firefighter Participation in Defined Contribution Plan

1. In the situation where volunteer firefighters are participating without a city contribution, we would like to give volunteer firefighters the option to contribute to the defined contribution plan at a level of at least 7.5% -- i.e., a higher level would be allowed similar to volunteer ambulance.
2. In the situation where both the volunteer firefighter and the city are contributing, we would like to specify that the total combined contribution has to be at 7.5% but can be higher if the city/firefighter so elect – similar to the volunteer ambulance provisions.

Again, thanks so much for your help, Larry. Feel free to call me (651-281-1203) if this doesn't make sense in any way. I will try to introduce myself at the Pension Commission meeting on Monday if there's an opportunity.

-- Laura

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1.1 ..... moves to amend S.F. No. ....; H.F. No. .... as follows:

1.2 Page .., after line .., insert:

1.3 "Sec. ... Minnesota Statutes 2005 Supplement, section 353.028, subdivision 3,  
1.4 is amended to read:

1.5 Subd. 3. **Deferred compensation; city contribution.** (a) If an election of exclusion  
1.6 under subdivision 2 is made, and if the city manager and the governing body of the city  
1.7 additionally agree in writing that the additional compensation is to be deferred and is to  
1.8 be contributed on behalf of the city manager to a deferred compensation program which  
1.9 meets the requirements of section 457 of the Internal Revenue Code of 1986, as amended,  
1.10 the governing body may compensate the city manager, in addition to the salary allowed  
1.11 under any limitation imposed on salaries by law or charter, in an amount equal to the  
1.12 employer contribution which would be required by section 353.27, subdivision 3, if the  
1.13 city manager were a member of the general employees retirement plan.

1.14 (b) Alternatively, if an election of exclusion under subdivision 2 is made, the city  
1.15 manager and the governing body of the city may agree in writing that the equivalent  
1.16 employer contribution to the contribution under section 353.27, subdivision 3, be  
1.17 contributed by the city to the defined contribution plan of the Public Employees  
1.18 Retirement Association under chapter 353D."

1.19 Page .., after line .., insert:

1.20 "Sec. ... Minnesota Statutes 2004, section 353D.01, subdivision 2, is amended to  
1.21 read:

1.22 Subd. 2. **Eligibility.** (a) Eligibility to participate in the defined contribution plan  
1.23 is available to:

1.24 (1) elected local government officials of a governmental subdivision who elect to  
1.25 participate in the plan under section 353D.02, subdivision 1, and who, for the elected

2.1 service rendered to a governmental subdivision, are not members of the Public Employees  
2.2 Retirement Association within the meaning of section 353.01, subdivision 7;

2.3 (2) physicians who, if they did not elect to participate in the plan under section  
2.4 353D.02, subdivision 2, would meet the definition of member under section 353.01,  
2.5 subdivision 7;

2.6 (3) basic and advanced life support emergency medical service personnel employed  
2.7 by or providing services for any public ambulance service or privately operated ambulance  
2.8 service that receives an operating subsidy from a governmental entity that elects to  
2.9 participate under section 353D.02, subdivision 3;

2.10 (4) members of a municipal rescue squad associated with Litchfield in Meeker  
2.11 County, or of a county rescue squad associated with Kandiyohi County, if an independent  
2.12 nonprofit rescue squad corporation, incorporated under chapter 317A, performing  
2.13 emergency management services, and if not affiliated with a fire department or ambulance  
2.14 service and if its members are not eligible for membership in that fire department's or  
2.15 ambulance service's relief association or comparable pension plan; ~~and~~

2.16 (5) employees of the Port Authority of the city of St. Paul who elect to participate in  
2.17 the plan under section 353D.02, subdivision 5, and who are not members of the Public  
2.18 Employees Retirement Association under section 353.01, subdivision 7; and

2.19 (6) city managers who elected to be excluded from the general employees retirement  
2.20 plan of the Public Employees Retirement Association under section 353.028 and who  
2.21 elected to participate in the public employees defined contribution plan under section  
2.22 353.028, subdivision 3, paragraph (b).

2.23 (b) For purposes of this chapter, an elected local government official includes  
2.24 a person appointed to fill a vacancy in an elective office. Service as an elected local  
2.25 government official only includes service for the governmental subdivision for which the  
2.26 official was elected by the public-at-large. Service as an elected local government official  
2.27 ceases and eligibility to participate terminates when the person ceases to be an elected  
2.28 official. An elected local government official does not include an elected county sheriff.

2.29 (c) Individuals otherwise eligible to participate in the plan under this subdivision  
2.30 who are currently covered by a public or private pension plan because of their employment  
2.31 or provision of services are not eligible to participate in the public employees defined  
2.32 contribution plan.

2.33 (d) A former participant is a person who has terminated eligible employment or  
2.34 service and has not withdrawn the value of the person's individual account.

2.35 Sec. ... Minnesota Statutes 2004, section 353D.02, is amended by adding a subdivision  
2.36 to read:

3.1           Subd. 6. City managers. City managers who elected to be excluded from the  
3.2 general employees retirement plan of the Public Employees Retirement Association  
3.3 under section 353.028, and who elected to participate in the plan under section 353.028,  
3.4 subdivision 3, paragraph (b), shall file that election with the executive director.  
3.5 Participation begins on the first day of the pay period next following the date of the  
3.6 coverage election. An election to participate by a city manager is revocable.

3.7           Sec. ... Minnesota Statutes 2004, section 353D.03, is amended by adding a subdivision  
3.8 to read:

3.9           Subd. 5. City managers. A city manager who elects to participate in the plan  
3.10 shall contribute an amount equal to the contribution under section 353.27, subdivision  
3.11 2. The applicable city shall make a contribution equal to the contribution required under  
3.12 section 353.27, subdivision 3.

3.13           Sec. ... Minnesota Statutes 2004, section 356.24, subdivision 1, is amended to read:

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

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

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

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

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

3.26           (5) for employees other than personnel employed by the Board of Trustees of the  
3.27 Minnesota State Colleges and Universities and covered under the Higher Education  
3.28 Supplemental Retirement Plan under chapter 354C, but including city managers covered  
3.29 by an alternative retirement arrangement under section 353.028, subdivision 3, paragraph  
3.30 (a), or by the defined contribution plan of the Public Employees Retirement Association  
3.31 under section 353.028, subdivision 3, paragraph (b), if the supplemental plan coverage is  
3.32 provided for in a personnel policy of the public employer or in the collective bargaining  
3.33 agreement between the public employer and the exclusive representative of public  
3.34 employees in an appropriate unit or in the individual employment contract between a city  
3.35 and a city manager, in an amount matching employee contributions on a dollar for dollar  
3.36 basis, but not to exceed an employer contribution of \$2,000 a year per employee;

4.1 (i) to the state of Minnesota deferred compensation plan under section 352.96; or

4.2 (ii) in payment of the applicable portion of the contribution made to any investment  
4.3 eligible under section 403(b) of the Internal Revenue Code, if the employing unit has  
4.4 complied with any applicable pension plan provisions of the Internal Revenue Code with  
4.5 respect to the tax-sheltered annuity program during the preceding calendar year;

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

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

4.18 (8) to the laborer's national industrial pension fund for the employees of a  
4.19 governmental subdivision who are covered by a collective bargaining agreement that  
4.20 provides for coverage by that fund and that sets forth a fund contribution rate, but not to  
4.21 exceed an employer contribution of \$2,000 per year per employee;

4.22 (9) to the plumbers' and pipefitters' national pension fund or to a plumbers' and  
4.23 pipefitters' local pension fund for the employees of a governmental subdivision who are  
4.24 covered by a collective bargaining agreement that provides for coverage by that fund and  
4.25 that sets forth a fund contribution rate, but not to exceed an employer contribution of  
4.26 \$2,000 per year per employee;

4.27 (10) to the international union of operating engineers pension fund for the employees  
4.28 of a governmental subdivision who are covered by a collective bargaining agreement that  
4.29 provides for coverage by that fund and that sets forth a fund contribution rate, but not to  
4.30 exceed an employer contribution of \$2,000 per year per employee; or

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

4.34 Page .., line .., after "....." insert "Sections .., .., .., .., and .. are effective on the  
4.35 day following final enactment."

4.36 Renumber the sections in sequence and correct internal cross-references

5.1 Amend the title accordingly



1.1 ..... moves to amend S.F. No. ....; H.F. No. .... as follows:

1.2 Page ..., after line ..., insert:

1.3 "Sec. ... Minnesota Statutes 2004, section 353D.01, subdivision 2, is amended to  
1.4 read:

1.5 Subd. 2. **Eligibility.** (a) Eligibility to participate in the defined contribution plan  
1.6 is available to:

1.7 (1) elected local government officials of a governmental subdivision who elect to  
1.8 participate in the plan under section 353D.02, subdivision 1, and who, for the elected  
1.9 service rendered to a governmental subdivision, are not members of the Public Employees  
1.10 Retirement Association within the meaning of section 353.01, subdivision 7;

1.11 (2) physicians who, if they did not elect to participate in the plan under section  
1.12 353D.02, subdivision 2, would meet the definition of member under section 353.01,  
1.13 subdivision 7;

1.14 (3) basic and advanced life support emergency medical service personnel employed  
1.15 by or providing services for any public ambulance service or privately operated ambulance  
1.16 service that receives an operating subsidy from a governmental entity that elects to  
1.17 participate under section 353D.02, subdivision 3;

1.18 (4) members of a municipal rescue squad associated with Litchfield in Meeker  
1.19 County, or of a county rescue squad associated with Kandiyohi County, if an independent  
1.20 nonprofit rescue squad corporation, incorporated under chapter 317A, performing  
1.21 emergency management services, and if not affiliated with a fire department or ambulance  
1.22 service and if its members are not eligible for membership in that fire department's or  
1.23 ambulance service's relief association or comparable pension plan; ~~and~~

1.24 (5) employees of the Port Authority of the city of St. Paul who elect to participate in  
1.25 the plan under section 353D.02, subdivision 5, and who are not members of the Public  
1.26 Employees Retirement Association under section 353.01, subdivision 7; and

2.1 (6) volunteer or emergency on-call firefighters serving in a municipal fire department  
 2.2 or an independent nonprofit firefighting corporation who are not covered by the public  
 2.3 employees police and fire retirement plan and who are not covered by a volunteer  
 2.4 firefighters relief association and who elect to participate in the public employees defined  
 2.5 contribution plan.

2.6 (b) For purposes of this chapter, an elected local government official includes  
 2.7 a person appointed to fill a vacancy in an elective office. Service as an elected local  
 2.8 government official only includes service for the governmental subdivision for which the  
 2.9 official was elected by the public-at-large. Service as an elected local government official  
 2.10 ceases and eligibility to participate terminates when the person ceases to be an elected  
 2.11 official. An elected local government official does not include an elected county sheriff.

2.12 (c) Individuals otherwise eligible to participate in the plan under this subdivision  
 2.13 who are currently covered by a public or private pension plan because of their employment  
 2.14 or provision of services are not eligible to participate in the public employees defined  
 2.15 contribution plan.

2.16 (d) A former participant is a person who has terminated eligible employment or  
 2.17 service and has not withdrawn the value of the person's individual account.

2.18 Sec. ... Minnesota Statutes 2004, section 353D.02, is amended by adding a subdivision  
 2.19 to read:

2.20 Subd. 6. **Certain volunteer firefighters.** Volunteer or emergency on-call firefighters  
 2.21 who are serving as members of a municipal fire department or an independent nonprofit  
 2.22 firefighting corporation and who are not covered for that firefighting service by the  
 2.23 public employees police and fire retirement plan under sections 353.63 to 353.68 or by  
 2.24 the applicable volunteer firefighters relief association under chapter 424A may elect to  
 2.25 participate in the plan. An eligible firefighter's election is irrevocable. No employer  
 2.26 contribution is payable by the fire department or the firefighting corporation unless the  
 2.27 municipal governing body or the firefighting corporation governing body, whichever  
 2.28 applies, ratifies the election.

2.29 Sec. ... Minnesota Statutes 2004, section 353D.03, is amended by adding a subdivision  
 2.30 to read:

2.31 Subd. 5. **Volunteer firefighters.** (a) Unless paragraph (b) applies, a volunteer or  
 2.32 emergency on-call firefighter who elects to participate in the plan shall contribute at least  
 2.33 7.5 percent of any compensation received for firefighting services.

2.34 (b) If the municipality or the independent nonprofit firefighting corporation ratified  
 2.35 the election of plan coverage under section 353D.02, subdivision 6, the volunteer

3.1 firefighter and the employing unit shall contribute in total an amount equal at least to 7.5  
3.2 percent of any compensation received for firefighting services."

3.3 Page .., after line .., insert:

3.4 "Sec. ... Minnesota Statutes 2004, section 356.24, subdivision 1, is amended to read:

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

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

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

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

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

3.17 (5) for employees other than personnel employed by the Board of Trustees of the  
3.18 Minnesota State Colleges and Universities and covered under the Higher Education  
3.19 Supplemental Retirement Plan under chapter 354C, if the supplemental plan coverage is  
3.20 provided for in a personnel policy of the public employer or in the collective bargaining  
3.21 agreement between the public employer and the exclusive representative of public  
3.22 employees in an appropriate unit, in an amount matching employee contributions on a  
3.23 dollar for dollar basis, but not to exceed an employer contribution of \$2,000 a year per  
3.24 employee;

3.25 (i) to the state of Minnesota deferred compensation plan under section 352.96; or

3.26 (ii) in payment of the applicable portion of the contribution made to any investment  
3.27 eligible under section 403(b) of the Internal Revenue Code, if the employing unit has  
3.28 complied with any applicable pension plan provisions of the Internal Revenue Code with  
3.29 respect to the tax-sheltered annuity program during the preceding calendar year;

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

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

4.6 (8) to the laborer's national industrial pension fund for the employees of a  
4.7 governmental subdivision who are covered by a collective bargaining agreement that  
4.8 provides for coverage by that fund and that sets forth a fund contribution rate, but not to  
4.9 exceed an employer contribution of \$2,000 per year per employee;

4.10 (9) to the plumbers' and pipefitters' national pension fund or to a plumbers' and  
4.11 pipefitters' local pension fund for the employees of a governmental subdivision who are  
4.12 covered by a collective bargaining agreement that provides for coverage by that fund and  
4.13 that sets forth a fund contribution rate, but not to exceed an employer contribution of  
4.14 \$2,000 per year per employee;

4.15 (10) to the international union of operating engineers pension fund for the employees  
4.16 of a governmental subdivision who are covered by a collective bargaining agreement that  
4.17 provides for coverage by that fund and that sets forth a fund contribution rate, but not to  
4.18 exceed an employer contribution of \$2,000 per year per employee; or

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

4.22 (b) No governmental subdivision may make a contribution to a deferred  
4.23 compensation plan operating under section 457 of the Internal Revenue Code for volunteer  
4.24 or emergency on-call firefighters in lieu of providing retirement coverage under the federal  
4.25 old age, survivors, and disability insurance program."

4.26 Page ..., after line ..., insert:

4.27 "Sec. ... **TEMPORARY PROVISION; TRANSFER OF CERTAIN DEFERRED**  
4.28 **COMPENSATION CONTRIBUTIONS.**

4.29 Any amount contributed by a municipality or an independent nonprofit firefighting  
4.30 corporation to the state deferred compensation program under Minnesota Statutes, section  
4.31 352.96, for or on behalf of a volunteer or emergency on-call firefighter for whom no other  
4.32 retirement coverage is provided for that firefighting service and for whom the deferred  
4.33 compensation program contributions were made to avoid providing retirement coverage  
4.34 under the federal old age, survivors, and disability insurance program and as such were  
4.35 in error, if federal law so permits, may be transferred to the public employees defined

5.1 contribution plan for subsequent deposit in the individual account of the applicable  
5.2 firefighter."

5.3 Page .., line .., after "....." insert "Sections .., .., .., .., and .. are effective on the  
5.4 day following final enactment."

5.5 Renumber the sections in sequence and correct internal cross-references

5.6 Amend the title accordingly