

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2196** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 1, following line 7, by inserting:

"New Section 1. (a) (1) On July 1, 2023, the Kansas department of wildlife and parks shall be an eligible employer as defined in K.S.A. 74-4952, and amendments thereto, and shall affiliate with the Kansas police and firemen's retirement system established under the provisions of K.S.A. 74-4951 et seq., and amendments thereto, pursuant to the provisions of this section for membership in the system of officers and employees employed by the Kansas department of wildlife and parks who have successfully completed the required course of instruction for law enforcement officers approved by the Kansas law enforcement training center and are certified as a full-time police officer or law enforcement officer pursuant to the provisions of K.S.A. 74-5607a, and amendments thereto, and who are employed in the parks, public lands or law enforcement division. For purposes of such affiliation for membership in the system of such members, the Kansas department of wildlife and parks shall be considered a new participating employer. The Kansas department of wildlife and parks shall make application for affiliation with such system in the manner provided by K.S.A. 74-4954, and amendments thereto, to be effective on the July 1 next following application. The Kansas department of wildlife and parks shall affiliate for membership in the system of such officers and employees for participating service credit.

(2) The Kansas department of wildlife and parks shall appropriate and pay a sum sufficient to satisfy any obligations as certified by the board of trustees of the retirement system

based on an actuarial valuation of the cost of such affiliation, and the employer contributions of the Kansas department of wildlife and parks shall be as provided in K.S.A. 74-4967(1), and amendments thereto.

(b) Each such officer and employee who is employed by the Kansas department of wildlife and parks on or after the entry date of the Kansas department of wildlife and parks into the Kansas police and firemen's retirement system as provided in this section shall become a member of the Kansas police and firemen's retirement system on the first day of such employment and shall be subject to the provisions of K.S.A. 74-4951 et seq., and amendments thereto, as applicable.

(c) The division of the budget and the governor shall include in the budget and in the budget request for appropriations for personnel services the amount required to satisfy the employer's obligation under this section as certified by the board of trustees of the system, and shall present the same to the legislature for allowance and appropriation.

(d) The determination of retirement, death or disability benefits shall be computed upon the basis of credited services, as used in K.S.A. 74-4951 et seq., and amendments thereto, but shall include only participating service with the Kansas department of wildlife and parks, commencing on and after the effective date of affiliation by the Kansas department of wildlife and parks with the Kansas police and firemen's retirement system.

(e) In the case of a member who retires on or after July 1, 2023, whose date of membership in the system is prior to July 1, 1993, and any member who was in such member's membership waiting period on July 1, 1993, and whose date of membership in the system is on or after July 1, 1993, shall have such member's employer certify to the Kansas public employees

retirement system the number of hours of such member's sick and annual leaves at the time of such member's transfer to the Kansas police and firemen's retirement system. Upon the date of such member's retirement from the Kansas public employees retirement system, such member may use in the calculation of the member's retirement benefit, the average highest annual compensation, as defined in K.S.A. 74-4902(9), and amendments thereto, which shall include but not exceed compensation for the number of sick and annual leave hours certified to the Kansas public employees retirement system on the date of the member's transfer, paid to such member for any four years of participating service preceding the transfer to the Kansas police and firemen's retirement system, or the average highest annual salary, as defined in K.S.A. 74-4902(33), and amendments thereto, paid to such member for any three years of participating service preceding retirement or termination of employment, whichever is greater.

(f) Any rights or benefits accruing to any such officer or employee employed by the Kansas department of wildlife and parks prior to the effective date of affiliation shall be determined pursuant to the provisions of K.S.A. 74-4901 et seq., and amendments thereto. Any officer and employee who becomes a member pursuant to this section, who has a vested retirement benefit pursuant to K.S.A. 74-4917, and amendments thereto, and who terminates employment prior to attaining a vested benefit pursuant to K.S.A. 74-4963, and amendments thereto, may have such service credited for purposes of computing retirement benefits pursuant to K.S.A. 74-4901 et seq., and amendments thereto.

(g) Beginning with the first payment of compensation for services of such officer or employee after becoming a member of the Kansas police and firemen's retirement system, the employer shall deduct from the compensation of such member 7.15% as the employee

contribution to the system. Such deductions shall be remitted, deposited and credited as provided in K.S.A. 74-4965, and amendments thereto.

(h) (1) Except as provided in paragraph (2), the actuarial legacy cost of \$2,733,769 for the remaining unfunded liabilities in the Kansas public employees retirement system shall be amortized over 20 years as a level dollar amount, as certified by the board upon recommendation of the consulting actuary, through an additional annual payment by the Kansas department of wildlife and parks.

(2) Subject to appropriations, the Kansas department of wildlife and parks may make a payment in full or payments in two installments for such actuarial legacy cost prior to the expiration of the 20-year amortization period.";

On page 2, following line 16, by inserting:

"Sec. 4. K.S.A. 2022 Supp. 74-4986r is hereby amended to read as follows: 74-4986r. The provisions of K.S.A. 74-4986k through 74-4986r, and amendments thereto, shall expire on January 1, ~~2025~~ 2031.";

Also on page 2, in line 17, by striking "and" and inserting a comma; also in line 17, after "74-4986p" by inserting "and 74-4986r";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, by striking all before the semicolon and inserting "police and firemen's retirement system; providing for membership affiliation for certain law enforcement officers and employees of the Kansas department of wildlife and parks; establishing employee and employer contributions; amortizing certain actuarial legacy costs for such affiliation, exception"; also in line 2, by striking "such" and inserting "Kansas deferred

retirement option"; in line 4, after the semicolon by inserting "extending the expiration date of such program;"; also in line 4, by striking "and" and inserting a comma; in line 5, after "4986p" by inserting "and 74-4986r";

And your committee on conference recommends the adoption of this report.

Conferees on part of Senate

Conferees on part of House