

HOUSE BILL NO. HB0246

Volunteer pension account-search and rescue.

Sponsored by: Representative(s) Flitner, Laursen, Sommers and
Winter and Senator(s) Coe and Kost

A BILL

for

1 AN ACT relating to pension accounts; amending the volunteer
2 firefighter and EMT pension account to provide membership for
3 volunteer search and rescue personnel; providing for
4 contributions to the account; increasing insurance premiums
5 to the account as specified; amending membership of the
6 pension account board; making conforming amendments; and
7 providing for an effective date.

8

9 *Be It Enacted by the Legislature of the State of Wyoming:*

10

11 **Section 1.** W.S. 9-3-426(c)(intro), 9-12-1305(c),
12 15-5-202(d), 15-5-419(b), 26-4-102(b)(ii),
13 35-9-616(a)(intro), (i), (ii), (v), (vii) and by creating new
14 paragraphs (xii) and (xiii), 35-9-617(a), 35-9-618(b)(i),
15 35-9-619(a), 35-9-620(a), 35-9-621(e) and (j), 35-9-622,

1 35-9-623(a) and (b) and 35-9-628(a)(intro) are amended to
2 read:

3

4 9-3-426. Benefits, allowances and contents of account
5 exempt from taxation and not subject to execution or
6 attachment; assignment limited; qualified domestic relations
7 order; system assets.

8

9 (c) The retirement system including the Wyoming state
10 highway patrol, game and fish warden and criminal
11 investigator retirement program, any paid firemen's pension
12 plan established under the firemen's pension account created
13 by W.S. 15-5-202 and any plan through the volunteer
14 firefighter, ~~and~~ EMT and search and rescue pension account
15 established under W.S. 35-9-617, shall pay retirement
16 benefits in accordance with any qualified domestic relations
17 order for the payment of a specified percentage of a member's
18 benefits or account to an alternate payee, for a specified
19 number of payments or period of time and from a specified
20 retirement plan. Upon request of the alternate payee, a lump
21 sum refund of the alternate payee's percentage of the member's
22 account shall be paid pursuant to the qualified domestic
23 relations order. Acceptance by the alternate payee of the

1 lump sum refund terminates his right to any further payment
2 or benefit provided by the retirement system. Notwithstanding
3 any other provision of law, the retirement system is exempt
4 from the qualified order unless:

5
6 **9-12-1305. Wyoming small business investment credit.**

7
8 (c) The credit for any tax year shall not exceed the
9 participating investor's state premium tax liability for that
10 tax year. If the amount of the credit determined under this
11 section for any tax year exceeds the liability for tax under
12 this chapter, the credit may be carried forward to future tax
13 years without limitation. The premium tax credits provided
14 by W.S. 26-19-312, 26-42-111 and 26-43-105, and deposits to
15 the volunteer firefighter, ~~and~~ EMT and search and rescue
16 pension account pursuant to W.S. 26-4-102(b)(ii), shall take
17 priority over the premium tax credits provided by this section
18 and shall be calculated using the gross premium tax before
19 the credits provided by this section.

20
21 **15-5-202. Pension account; creation; administration;**
22 **donations; investment; dual participation prohibited.**

1 (d) No paid fireman shall participate as a member of
2 the firemen's pension account established under this article
3 and as a member of the volunteer firefighter, ~~and~~ EMT ~~and~~
4 search and rescue pension account established under W.S.
5 35-9-616 through 35-9-628 if participation is based upon
6 covered service with the same fire department.

7
8 **15-5-419. Dual membership prohibited.**
9

10 (b) No paid employee shall participate as a member of
11 the firemen's pension system established under this article
12 and as a member of the volunteer firefighter, ~~and~~ EMT ~~and~~
13 search and rescue pension account established under W.S.
14 35-9-616 through 35-9-628 if participation is based upon
15 covered service with the same fire department.

16
17 **26-4-102. Record of receipts; payment to treasurer;**
18 **credit to fund.**
19

20 (b) The commissioner shall promptly deposit all monies
21 he receives from any charges to the general fund, with receipt
22 and acknowledgement submitted to the state treasurer, except
23 that:

1

2 (ii) An amount not to exceed ~~seventy percent (70%)~~
3 eighty percent (80%) of the gross premium tax levied upon
4 fire insurance premiums shall be deposited by the state
5 treasurer in the volunteer firefighter, ~~and~~-EMT and search
6 and rescue pension account pursuant to W.S. 35-9-628. For
7 purposes of this paragraph, the gross premium tax levied upon
8 fire insurance premiums is equal to thirty percent (30%) of
9 the total gross premium tax levied upon all property, casualty
10 and multiple line insurers.

11

12 ARTICLE 6

13 VOLUNTEER FIREFIGHTER, EMT AND SEARCH AND RESCUE PENSION

14 ACCOUNT

15

16 **35-9-616. Definitions.**

17

18 (a) As used in this ~~act~~article:

19

20 (i) "Account" or "pension account" means the
21 volunteer firefighter, ~~and~~-EMT and search and rescue pension
22 account created pursuant to W.S. 35-9-617(a);

23

1 (ii) "Board" means the volunteer firefighter, ~~and~~
2 EMT and search and rescue pension account board created
3 pursuant to W.S. 35-9-623(a);

4
5 (v) "Participating member" means any volunteer
6 firefighter, ~~or~~ volunteer EMT or volunteer search and rescue
7 person for whom payments are received by the volunteer
8 firefighter, ~~and~~ EMT and search and rescue pension account as
9 prescribed in W.S. 35-9-621(e);

10
11 (vii) "Spouse" means the lawful spouse of a
12 participating member who was married to the volunteer
13 firefighter, ~~or~~ volunteer EMT or volunteer search and rescue
14 person at the time of the ~~volunteer firefighter or volunteer~~
15 ~~EMT's~~ volunteer's entry into the account, or who although
16 married after the date of entry, is recognized as the spouse
17 covered by the benefits of the account as a result of special
18 action of the board;

19
20 (xii) "County search and rescue organization"
21 means a search and rescue operation acting under the
22 coordination of a county sheriff pursuant to W.S.
23 18-3-609(a)(iii) that:

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(A) Has adopted and filed bylaws with the county clerk for the county in which the organization is located; and

(B) Holds not less than two (2) meetings per month and requires each volunteer search and rescue person to attend not less than fifty percent (50%) of the total number of meetings held each month.

(xiii) "Volunteer search and rescue person" or "search and rescue person" means any individual who:

(A) Is engaged in search and rescue operations with a county search and rescue organization;

(B) Is carried on the regular rolls of, but devotes less than the individual's entire time of employment to, activities of a county search and rescue organization; and

1 (C) May or may not receive compensation for
2 services rendered as a member of a county search and rescue
3 organization.

4
5 **35-9-617. Volunteer firefighter, EMT and search and**
6 **rescue pension account; merger with other pension accounts;**
7 **membership.**

8
9 (a) The volunteer firefighter, ~~and~~-EMT and search and
10 rescue pension account is created. All awards, benefits and
11 pensions established under this article shall be paid from
12 the account.

13
14 **35-9-618. Annual audit; state's liability.**

15
16 (b) Nothing in this article shall be construed to:

17
18 (i) Except for obligations transferred pursuant to
19 W.S. 35-9-617(c), acknowledge any past, present or future
20 liability of or obligate the state of Wyoming for contribution
21 except the employer's contributions provided for in this
22 article, to either the volunteer firefighter, ~~and~~-EMT and
23 search and rescue pension system provided by this article or

1 any other retirement system previously existing in the state
2 of Wyoming; or

3

4 **35-9-619. Authority to receive donations; investment of**
5 **monies; employment of actuary; actuarial reports.**

6

7 (a) In addition to contributions from the state,
8 counties, volunteer fire departments and licensed ambulance
9 services, the board may receive and credit to the account any
10 gifts, donations and other contributions made by individuals,
11 organizations and cities, towns, counties and other political
12 subdivisions for the benefit of the account. The board may
13 invest monies within the account not immediately necessary to
14 pay benefits, awards or pensions under this article, in
15 investments authorized under W.S. 9-3-408(b).

16

17 **35-9-620. Contributions on behalf of volunteer**
18 **firefighters, EMTs and search and rescue persons; collection;**
19 **dual participation prohibited.**

20

21 (a) The county, city, town, fire district, volunteer
22 fire department or licensed ambulance service for whom a
23 participating volunteer firefighter or EMT performs

1 firefighting or EMT services shall pay to the pension account
2 the amount required under W.S. 35-9-621(e) for those members.
3 The county for whom a volunteer search and rescue person
4 performs search and rescue services shall pay to the pension
5 account the amount required under W.S. 35-9-621(e) for those
6 members. Payments shall be collected upon terms and
7 conditions established by the board under W.S. 35-9-621(e)
8 and shall be forwarded by each collecting officer to the state
9 retirement director for deposit in the account. Any entity
10 listed in this subsection may elect to provide for a member's
11 contribution or any portion thereof provided that any payment
12 of a contribution is made on behalf of a member. Whether an
13 entity makes a contribution for a member shall be at the
14 discretion of the entity as an incentive to improve their
15 local volunteer fire department, ~~or~~ emergency medical
16 services or search and rescue services.

17

18 **35-9-621. Benefits enumerated; death of participant or**
19 **spouse; amount and payment of contributions; death benefits;**
20 **withdrawal from pension account.**

21

22 (e) A volunteer firefighter or volunteer EMT is a
23 participating member under this article for each month a

1 contribution of fifteen dollars (\$15.00) is made by or on
2 behalf of the member. A volunteer search and rescue person is
3 a participating member under this article for each month a
4 contribution of thirty dollars (\$30.00) is made by or on
5 behalf of the member. For purposes of eligibility for
6 benefits under subsections (b) and (c) of this section, a
7 volunteer firefighter, ~~or EMT~~ or search and rescue person is
8 a participating member beginning the first month following
9 the month in which the required monthly payment and any
10 required application for participation is actually received
11 by the Wyoming retirement system. To continue as a
12 participating member, subsequent monthly payments shall be
13 received by the Wyoming retirement system not later than three
14 (3) months following the close of the calendar month for which
15 the payments are applicable. With the consent of and upon any
16 terms and conditions established by the board, payments may
17 be accepted at an earlier or later date. The board shall
18 maintain full and complete records of the contributions made
19 on behalf of each participating member and on request, shall
20 furnish any participating member a statement of the
21 contribution amounts and the dates for which contributions
22 were received. If contributions have varied in amount, the
23 board may make appropriate adjustments in the benefits

1 awarded. In making any adjustment, the board shall be guided
2 by actuarial practice to afford substantial equity to members
3 of the pension account. No penalty shall be imposed upon any
4 participating member transferring employment in Wyoming if
5 required payments are made on a timely basis.

6
7 (j) Any participating member with at least five (5)
8 years of participation in the pension account who retires
9 from active service as a volunteer firefighter, ~~or~~ EMT or
10 search and rescue person before reaching retirement age and
11 does not withdraw from the pension account as provided in
12 subsection (f) of this section shall be entitled to a monthly
13 benefit payment as provided in subsection (a) of this section
14 upon reaching the retirement age specified in subsection (d)
15 of this section. A member with ten (10) or more years of
16 active participation in the pension account may choose to
17 remove himself from active service as a volunteer
18 firefighter, ~~or~~ EMT or search and rescue person and continue
19 to contribute to the pension account for an amount of time
20 not to exceed the total number of years the member was an
21 active participant in the pension account, as provided in
22 subsection (e) of this section and rules promulgated by the
23 board.

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2 **35-9-622. Death benefits in addition to other benefits.**

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4 Death benefits received under this article shall be in
5 addition to, and are payable after the application of,
6 worker's compensation benefits which are payable to volunteer
7 firefighters, ~~or~~ volunteer EMTs or volunteer search and
8 rescue persons under the Wyoming Worker's Compensation Act.

9

10 **35-9-623. Board; established; nomination; appointment;**
11 **terms and qualification of members; first members.**

12

13 (a) The volunteer firefighter, ~~and~~ EMT and search and
14 rescue pension board is created. The board shall control the
15 account.

16

17 (b) The board shall consist of ~~seven (7)~~ eight (8)
18 members who shall be appointed by the governor to staggered
19 terms of three (3) years. The governor may remove any board
20 member as provided in W.S. 9-1-202. Of these board members:

21

22 (i) Six (6) members shall be volunteer
23 firefighters who have a minimum of five (5) years service as

1 a volunteer firefighter in the state. Appointments under this
2 paragraph shall be made from nominees recommended to the
3 governor by the Wyoming state firemen's association;~~and~~

4
5 (ii) One (1) member shall be a volunteer EMT who
6 has a minimum of five (5) years service as a volunteer EMT in
7 the state. Appointments under this paragraph shall be made
8 by the governor;~~and~~ and

9
10 (iii) One (1) member shall be a volunteer search
11 and rescue person who has a minimum of five (5) years service
12 as a volunteer search and rescue person in the state.
13 Appointments under this paragraph shall be made by the
14 governor.

15
16 **35-9-628. Deposit of tax on fire insurance premiums**
17 **into account.**

18
19 (a) As provided in this subsection, the state treasurer
20 shall deposit into the account an amount not to exceed ~~seventy~~
21 ~~percent (70%)~~ eighty percent (80%) of the gross tax levied
22 upon fire insurance premiums paid to insurance companies for
23 fire insurance in the state of Wyoming for the preceding

1 calendar quarter, as computed under W.S. 26-4-102(b)(ii) and
2 provided by W.S. 26-4-103(k). The sum specified shall be
3 calculated by the Wyoming retirement system:

4

5 **Section 2.** W.S. 35-9-616(a)(xi) is repealed.

6

7 **Section 3.** This act is effective July 1, 2019.

8

9 (END)