

## 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.

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

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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:

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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:

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

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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.**

23

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.**

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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:

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(ii) An amount not to exceed ~~seventy percent (70%)~~ ninety percent (90%) of the gross premium tax levied upon fire insurance premiums shall be deposited by the state treasurer in the volunteer firefighter, ~~and~~-EMT and search and rescue pension account pursuant to W.S. 35-9-628. For purposes of this paragraph, the gross premium tax levied upon fire insurance premiums is equal to thirty percent (30%) of the total gross premium tax levied upon all property, casualty and multiple line insurers.

#### ARTICLE 6

#### VOLUNTEER FIREFIGHTER, EMT AND SEARCH AND RESCUE PENSION

#### ACCOUNT

#### **35-9-616. Definitions.**

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

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

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;

(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; and

(C) Requires each volunteer search and rescue person to attend not less than fifty percent (50%) of the total number of search and rescue operations conducted each year.

(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

1 to, activities of a county search and rescue organization;  
2 and

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

7

8 **35-9-617. Volunteer firefighter, EMT and search and**  
9 **rescue pension account; merger with other pension accounts;**  
10 **membership.**

11

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

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17 **35-9-618. Annual audit; state's liability.**

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

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21 (i) Except for obligations transferred pursuant to  
22 W.S. 35-9-617(c), acknowledge any past, present or future  
23 liability of or obligate the state of Wyoming for contribution

1 except the employer's contributions provided for in this  
2 article, to either the volunteer firefighter, ~~and~~ EMT and  
3 search and rescue pension system provided by this article or  
4 any other retirement system previously existing in the state  
5 of Wyoming; or

6

7 **35-9-619. Authority to receive donations; investment of**  
8 **monies; employment of actuary; actuarial reports.**

9

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

19

20 **35-9-620. Contributions on behalf of volunteer**  
21 **firefighters, EMTs and search and rescue persons; collection;**  
22 **dual participation prohibited.**

23

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

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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 or  
23 volunteer search and rescue person is a participating member

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

1 pension account. No penalty shall be imposed upon any  
2 participating member transferring employment in Wyoming if  
3 required payments are made on a timely basis.

4

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

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23 **35-9-622. Death benefits in addition to other benefits.**

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

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8 **35-9-623. Board; established; nomination; appointment;**  
9 **terms and qualification of members; first members.**

10

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

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

19

20 (i) Six (6) members shall be volunteer  
21 firefighters who have a minimum of five (5) years service as  
22 a volunteer firefighter in the state. Appointments under this

1 paragraph shall be made from nominees recommended to the  
2 governor by the Wyoming state firemen's association;~~and~~

3

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

8

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

14

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

17

18 (a) As provided in this subsection, the state treasurer  
19 shall deposit into the account an amount not to exceed ~~seventy~~  
20 ~~percent (70%)~~ ninety percent (90%) of the gross tax levied  
21 upon fire insurance premiums paid to insurance companies for  
22 fire insurance in the state of Wyoming for the preceding  
23 calendar quarter, as computed under W.S. 26-4-102(b)(ii) and

1 provided by W.S. 26-4-103(k). The sum specified shall be  
2 calculated by the Wyoming retirement system:

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

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

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(END)