

ENROLLED ACT NO. 50, SENATE

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2024 BUDGET SESSION

AN ACT relating to compensation and benefits; increasing employee and employer contributions for law enforcement officers under the Wyoming Retirement Act; providing a monthly death benefit for officers killed in the line of duty; providing appropriations; and providing for an effective date.

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

Section 1. W.S. 9-3-432(a), (b) and (j) by creating a new paragraph (iv) is amended to read:

9-3-432. Law enforcement officers; contributions; benefit eligibility; service and disability benefits; death benefits; benefit options.

(a) Each law enforcement officer shall pay into the account eight and six-tenths percent (8.6%) of his salary through June 30, 2024, nine and one-half percent (9.5%) of his salary through June 30, 2025, ten and four-tenths percent (10.4%) of his salary through June 30, 2026 and thereafter eleven and three-tenths percent (11.3%) of his salary to fund benefits provided to law enforcement officers. Any contribution required under this subsection or subsection (b) of this section shall be paid by the employer from the source of funds used to pay officer salaries in order to be treated as employer contributions for the sole purpose of determining tax treatment under the United States Internal Revenue Code, § 414(h). These payments by the employer are subject to W.S. 9-3-412(c).

(b) Each employer of a law enforcement officer covered under this article shall pay into the account a contribution equal to eight and six-tenths percent (8.6%) of the salary paid through June 30, 2024, nine and one-half

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percent (9.5%) of his salary through June 30, 2025, ten and four-tenths percent (10.4%) of his salary through June 30, 2026 and thereafter eleven and three-tenths percent (11.3%) of the salary paid to each of its law enforcement officers covered under this article and may pay into the account any amount of the officer's share of contributions under subsection (a) of this section. Payments under this subsection shall be made monthly to the account in accordance with W.S. 9-3-413 and are subject to the penalties imposed under W.S. 9-3-413 for delinquent contributions. No additional contribution shall be imposed upon the state, any city, town or county for benefits provided law enforcement officers under this article.

(j) Notwithstanding W.S. 9-3-421, any surviving spouse of an officer:

(iv) Who is killed in the line of duty on or after January 1, 2024 shall, notwithstanding paragraph (i) of this subsection, receive a monthly death benefit payment of ninety-percent (90%) of the officer's salary, plus six percent (6%) of that salary for each child under age eighteen (18);

Section 2.

(a) There is appropriated to the state auditor from the general fund two million twenty-five thousand dollars (\$2,025,000.00) to provide payment of the increase in employer contributions for executive branch law enforcement employees for the 2025-2026 fiscal biennium.

(b) There is appropriated to the University of Wyoming from the general fund seventy-five thousand dollars (\$75,000.00) to provide payment of the increase in employer

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contributions for University of Wyoming law enforcement employees for the 2025-2026 fiscal biennium.

(c) For state agency employers whose retirement contributions are made from non-general fund sources, there is appropriated from those accounts and funds amounts necessary to provide payment of the increase in employer contribution rates required by W.S. 9-3-432(b), as amended by section 1 of this act.

(d) The appropriations in this section shall only be expended to provide payment of the increase in each state agency's employer contribution rates required by W.S. 9-3-432(b), as amended by section 1 of this act, for the 2025-2026 fiscal biennium.

(e) No amount of the appropriations made in this section shall be used to provide the increased employee contribution required by this act.

(f) Notwithstanding any other provision of law, the appropriations under this section shall not be transferred or expended for any purpose other than as specified in this section. Any unexpended, unobligated funds remaining from the appropriations made in this section shall revert as provided by law on June 30, 2026.

(g) The state auditor shall transfer the funds to the state retirement system or to individual state agencies as determined by the department of administration and information to be necessary to meet the provisions of this act.

(h) It is the intent of the legislature that the appropriations made in this section be included in each

ORIGINAL SENATE
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state agency's standard budget request for the immediately succeeding fiscal biennium.

Section 3. This act is effective July 1, 2024.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk