

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 370**

Introduced by Erdman, 47

Read first time January 12, 2007

Committee: Nebraska Retirement Systems

A BILL

1 FOR AN ACT relating to retirement; to adopt the Law Enforcement  
2 Officers Retirement Survey Act; and to declare an  
3 emergency.  
4 Be it enacted by the people of the State of Nebraska,

1           Section 1. Sections 1 to 4 of this act shall be known as  
2 the Law Enforcement Officers Retirement Survey Act.

3           Sec. 2. For purposes of the Law Enforcement Officers  
4 Retirement Survey Act:

5           (1) Committee means the Nebraska Retirement Systems  
6 Committee of the Legislature;

7           (2) Law enforcement officer means police officers,  
8 sheriffs, deputy sheriffs, and conservation officers employed by  
9 the state or a political subdivision;

10          (3) Political subdivision means any political subdivision  
11 of this state which employs police officers, sheriffs, or deputy  
12 sheriffs, but does not include a city of the metropolitan class,  
13 a city of the primary class, or a county containing a city of the  
14 metropolitan class; and

15          (4) Retirement system means the Nebraska Public Employees  
16 Retirement Systems.

17          Sec. 3. (1) The retirement system shall conduct a survey  
18 of the retirement systems currently in place for law enforcement  
19 officers throughout Nebraska. The retirement system shall conduct  
20 the survey and issue a report to the committee no later than  
21 October 1, 2007.

22          (2) At the time that the report is provided to the  
23 committee, information which supports the report shall be provided  
24 to a firm employed to conduct an actuarial survey from the  
25 information gathered by the retirement system upon the firm's

1 request. The information provided shall not include any personal  
2 information such as the name or social security number of law  
3 enforcement officers.

4 (3) The survey shall include, but not be limited to, the  
5 following information:

6 (a) What types of retirement plans are in place for law  
7 enforcement officers; and

8 (b) Any other information which the retirement system or  
9 the committee deems necessary.

10 (4) The retirement system shall create, in consultation  
11 with the committee, a method to receive the materials required for  
12 the survey. The method shall utilize a unique identifier for each  
13 law enforcement officer, each political subdivision, and the state  
14 agency responding.

15 (5) The purpose of the survey is to conduct a review of  
16 the many retirement plans throughout Nebraska for law enforcement  
17 officers and to assist an actuarial firm in determining the cost to  
18 implement a defined benefit retirement plan with benefits capped at  
19 various levels between sixty and eighty percent of pay with costs  
20 separately determined for cities of the first class, cities of the  
21 second class, villages, counties, and the state.

22 Sec. 4. Each political subdivision and the state shall  
23 provide the retirement system with such information as the  
24 retirement system deems necessary and appropriate to conduct the  
25 review required under section 3 of this act. The material to be

1 obtained by the retirement system may include, but not be limited  
2 to, the following concerning law enforcement officers employed by  
3 the political subdivision or the state:

4 (1) Names;  
5 (2) Dates of birth;  
6 (3) Dates of hire;  
7 (4) Taxable earnings for the prior fiscal year;  
8 (5) Years of service;  
9 (6) Gender;  
10 (7) Whether or not the law enforcement officer is  
11 enrolled in a retirement plan;

12 (8) The type of plan the law enforcement officer is  
13 enrolled in, the required employee contribution percentage, and  
14 the employer contribution percentage, along with an indication if  
15 it is a fixed percentage or a variable contribution rate. If  
16 the law enforcement officer is enrolled in a defined contribution  
17 plan, the political subdivision or state shall also disclose the  
18 account balance attributable to employer contributions and employee  
19 contributions, excluding any balance due to rollovers from another  
20 qualified plan or attributable to voluntary employee contributions;  
21 and

22 (9) Any other information that the retirement system or  
23 the committee deems important to the conduct of the survey.

24 Any material received by the system shall be considered  
25 confidential and shall not be disclosed to a third party except as

1 provided in subsection (2) of section 3 of this act.

2           Sec. 5. Neither the state nor any political subdivision  
3 shall be responsible for the payment of the actuarial survey under  
4 sections 1 to 4 of this act.

5           Sec. 6. Since an emergency exists, this act takes effect  
6 when passed and approved according to law.