

ONE HUNDRED FIFTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 373

Introduced by Lindstrom, 18.

PURPOSE: The purpose of this resolution is to study the potential for public safety officers to retain a portion of pension funds for health care under section 402(1) of the Internal Revenue Code, commonly known as the Healthcare Enhancement for Local Public Safety Retirees (HELPS).

The study shall include, but not be limited to, an examination of the following:

(1) The feasibility of Nebraska public safety officers benefiting from the provisions of HELPS;

(2) The feasibility of different pension plans that allow pretax dollars to be used for health care costs; and

(3) Any relevant considerations, benefits, and challenges of implementing this benefit for public safety officer retirees.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIFTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Nebraska Retirement Systems Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.