

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 309
99TH GENERAL ASSEMBLY

1122H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 56.363, 56.805, 56.807, 56.814, 56.818, 56.833, 56.840, 169.324, 169.460, 169.490, 169.560, and 488.2206, RSMo, and to enact in lieu thereof twelve new sections relating to public employee retirement systems.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 56.363, 56.805, 56.807, 56.814, 56.818, 56.833, 56.840, 169.324, 169.460, 169.490, 169.560, and 488.2206, RSMo, are repealed and twelve new sections enacted in lieu thereof, to be known as sections 56.363, 56.805, 56.807, 56.814, 56.818, 56.833, 56.840, 169.324, 169.460, 169.490, 169.560, and 488.2206, to read as follows:

56.363. 1. The county commission of any county may on its own motion and shall upon the petition of ten percent of the total number of people who voted in the previous general election in the county submit to the voters at a general or special election the proposition of making the county prosecutor a full-time position. The commission shall cause notice of the election to be published in a newspaper published within the county, or if no newspaper is published within the county, in a newspaper published in an adjoining county, for three weeks consecutively, the last insertion of which shall be at least ten days and not more than thirty days before the day of the election, and by posting printed notices thereof at three of the most public places in each township in the county. The proposition shall be put before the voters substantially in the following form:

Shall the office of prosecuting attorney be made a full-time position in County?

YES NO

If a majority of the voters voting on the proposition vote in favor of making the county prosecutor a full-time position, it shall become effective upon the date that the prosecutor who

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

15 is elected at the next election subsequent to the passage of such proposal is sworn into office.
16 **The position shall then qualify for the retirement benefits available to a full-time**
17 **prosecutor of a county of the first classification. Any county that elects to make the**
18 **position of prosecuting attorney full-time shall pay into the Missouri prosecuting attorneys**
19 **and circuit attorneys' retirement fund at the same contribution amount as paid by counties**
20 **of the first classification.**

21 2. The provisions of subsection 1 of this section notwithstanding, in any county where
22 the proposition of making the county prosecutor a full-time position was submitted to the voters
23 at a general election in 1998 and where a majority of the voters voting on the proposition voted
24 in favor of making the county prosecutor a full-time position, the proposition shall become
25 effective on May 1, 1999. Any prosecuting attorney whose position becomes full time on May
26 1, 1999, under the provisions of this subsection shall have the additional duty of providing not
27 less than three hours of continuing education to peace officers in the county served by the
28 prosecuting attorney in each year of the term beginning January 1, 1999.

29 3. In counties that, prior to August 28, 2001, have elected pursuant to this section to
30 make the position of prosecuting attorney a full-time position, the county commission may at any
31 time elect to have that position also qualify for the retirement benefit available for a full-time
32 prosecutor of a county of the first classification. Such election shall be made by a majority vote
33 of the county commission and once made shall be irrevocable, unless the voters of the county
34 elect to change the position of prosecuting attorney back to a part-time position under subsection
35 4 of this section. When such an election is made, the results shall be transmitted to the Missouri
36 prosecuting attorneys and circuit attorneys' retirement system fund, and the election shall be
37 effective on the first day of January following such election. Such election shall also obligate
38 the county to pay into the Missouri prosecuting attorneys and circuit attorneys' system retirement
39 fund the same retirement contributions for full-time prosecutors as are paid by counties of the
40 first classification.

41 4. In any county of the third classification without a township form of government and
42 with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of
43 the fourth classification with more than one thousand seven hundred but fewer than one thousand
44 nine hundred inhabitants as the county seat that has elected to make the county prosecutor a
45 full-time position under this section after August 28, 2014, the county commission may on its
46 own motion and shall upon the petition of ten percent of the total number of people who voted
47 in the previous general election in the county submit to the voters at a general or special election
48 the proposition of changing the full-time prosecutor position to a part-time position. The
49 commission shall cause notice of the election to be published in a newspaper published within
50 the county, or if no newspaper is published within the county, in a newspaper published in an

51 adjoining county, for three weeks consecutively, the last insertion of which shall be at least ten
52 days and not more than thirty days before the day of the election, and by posting printed notices
53 thereof at three of the most public places in each township in the county. The proposition shall
54 be put before the voters substantially in the following form:

55 Shall the office of prosecuting attorney be made a part-time position in County?

56 YES NO

57 If a majority of the voters vote in favor of making the county prosecutor a part-time position, it
58 shall become effective upon the date that the prosecutor who is elected at the next election
59 subsequent to the passage of such proposal is sworn into office.

60 5. In any county that has elected to make the full-time position of county prosecutor a
61 part-time position under subsection 4 of this section, the county's retirement contribution to the
62 retirement system and the retirement benefit earned by the member shall prospectively be that
63 of a part-time prosecutor as established in this chapter. Any retirement contribution made and
64 retirement benefit earned prior to the effective date of the voter-approved proposition under
65 subsection 4 of this section shall be maintained by the retirement system and used to calculate
66 the retirement benefit for such prior full-time position service. Under no circumstances shall a
67 member in a part-time prosecutor position earn full-time position retirement benefit service
68 accruals for time periods after the effective date of the proposition changing the county
69 prosecutor back to a part-time position.

56.805. As used in sections 56.800 to 56.840, the following words and terms mean:

2 (1) "Annuity", annual payments, made in equal monthly installments, to a retired
3 member from funds provided for, in, or authorized by, the provisions of sections 56.800 to
4 56.840;

5 (2) "Average final compensation", the average compensation of an employee for the two
6 consecutive years prior to retirement when the employee's compensation was greatest;

7 (3) "Board of trustees" or "board", the board of trustees established by the provisions of
8 sections 56.800 to 56.840;

9 (4) "Compensation", all salary and other compensation payable by a county to an
10 employee for personal services rendered as an employee, **including any salary reduction**
11 **amounts under a cafeteria plan that satisfies 26 U.S.C. Section 125 or an eligible deferred**
12 **compensation plan that satisfies 26 U.S.C. Section 457** but not including [~~travel and mileage~~]
13 reimbursement **for any expenses, any consideration for agreeing to terminate employment,**
14 **or any other nonrecurring or unusual payment that is not part of regular remuneration;**

15 (5) "County", the city of St. Louis and each county in the state;

16 (6) "Creditable service", the sum of both membership service and creditable prior
17 service;

18 (7) "Effective date of the establishment of the system", August 28, 1989;

19 (8) "Employee", an elected or appointed prosecuting attorney or circuit attorney who is
20 employed by a county or a city not within a county;

21 (9) "Membership service", service as a prosecuting attorney or circuit attorney after
22 becoming a member that is creditable in determining the amount of the member's benefits under
23 this system;

24 (10) "Prior service", service of a member rendered prior to the effective date of the
25 establishment of the system which is creditable under section 56.823;

26 (11) "Retirement system" or "system", the prosecuting attorneys and circuit attorneys'
27 retirement system authorized by the provisions of sections 56.800 to 56.840.

56.807. 1. Beginning August 28, 1989, and continuing monthly thereafter until August
2 27, 2003, the funds for prosecuting attorneys and circuit attorneys provided for in subsection 2
3 of this section shall be paid from county or city funds.

4 2. Beginning August 28, 1989, and continuing monthly thereafter until August 27, 2003,
5 each county treasurer shall pay to the system the following amounts to be drawn from the general
6 revenues of the county:

7 (1) For counties of the third and fourth classification except as provided in subdivision
8 (3) of this subsection, three hundred seventy-five dollars;

9 (2) For counties of the second classification, five hundred forty-one dollars and
10 sixty-seven cents;

11 (3) For counties of the first classification, and, except as otherwise provided under
12 section 56.363, counties which pursuant to section 56.363 elect to make the position of
13 prosecuting attorney a full-time position after August 28, 2001, or whose county commission has
14 elected a full-time retirement benefit pursuant to subsection 3 of section 56.363, and the city of
15 St. Louis, one thousand two hundred ninety-one dollars and sixty-seven cents.

16 3. Beginning August 28, 1989, and continuing until August 27, 2003, the county
17 treasurer shall at least monthly transmit the sums specified in subsection 2 of this section to the
18 Missouri office of prosecution services for deposit to the credit of the "Missouri Prosecuting
19 Attorneys and Circuit Attorneys' Retirement System Fund", which is hereby created. All moneys
20 held by the state treasurer on behalf of the system shall be paid to the system within ninety days
21 after August 28, 1993. Moneys in the Missouri prosecuting attorneys and circuit attorneys'
22 retirement system fund shall be used only for the purposes provided in sections 56.800 to 56.840
23 and for no other purpose.

24 4. Beginning August 28, 2003, the funds for prosecuting attorneys and circuit attorneys
25 provided for in this section shall be paid from county or city funds and the surcharge established
26 in this section and collected as provided by this section and sections 488.010 to 488.020.

27 5. (1) Beginning August 28, 2003, each county treasurer shall pay to the system the
28 following amounts to be drawn from the general revenues of the county:

29 (a) For counties of the third and fourth classification except as provided in paragraph (c)
30 of this subdivision, one hundred eighty-seven dollars;

31 (b) For counties of the second classification, two hundred seventy-one dollars;

32 (c) For counties of the first classification, counties which pursuant to section 56.363 elect
33 to make the position of prosecuting attorney a full-time position after August 28, 2001, or whose
34 county commission has elected a full-time retirement benefit pursuant to subsection 3 of section
35 56.363, and the City of St. Louis, six hundred forty-six dollars.

36 (2) Beginning August 28, 2015, the county contribution set forth in paragraphs (a) to (c)
37 of subdivision (1) of this subsection shall be adjusted in accordance with the following schedule
38 based upon the prosecuting attorneys and circuit attorneys' retirement system's annual actuarial
39 valuation report. If the system's funding ratio is:

40 (a) One hundred twenty percent or more, no monthly sum shall be transmitted;

41 (b) More than one hundred ten percent but less than one hundred twenty percent, the
42 monthly sum transmitted shall be reduced fifty percent;

43 (c) At least ninety percent and up to and including one hundred ten percent, the monthly
44 sum transmitted shall remain the same;

45 (d) At least eighty percent and less than ninety percent, the monthly sum transmitted
46 shall be increased fifty percent; and

47 (e) Less than eighty percent, the monthly sum transmitted shall be increased one hundred
48 percent.

49 6. Beginning August 28, 2003, the county treasurer shall at least monthly transmit the
50 sums specified in subsection 5 of this section to the Missouri office of prosecution services for
51 deposit to the credit of the Missouri prosecuting attorneys and circuit attorneys' retirement system
52 fund. Moneys in the Missouri prosecuting attorneys and circuit attorneys' retirement system fund
53 shall be used only for the purposes provided in sections 56.800 to 56.840, and for no other
54 purpose.

55 7. Beginning August 28, 2003, the following surcharge for prosecuting attorneys and
56 circuit attorneys shall be collected and paid as follows:

57 (1) There shall be assessed and collected a surcharge of four dollars in all criminal cases
58 filed in the courts of this state including violation of any county ordinance, any violation of
59 criminal or traffic laws of this state, including infractions, and against any person who has pled
60 guilty for any violation and paid a fine through a fine collection center, but no such surcharge
61 shall be assessed when the costs are waived or are to be paid by the state, county, or municipality

62 or when a criminal proceeding or the defendant has been dismissed by the court. For purposes
63 of this section, the term "county ordinance" shall include any ordinance of the City of St. Louis;

64 (2) The clerk responsible for collecting court costs in criminal cases shall collect and
65 disburse such amounts as provided by sections 488.010 to 488.026. Such funds shall be payable
66 to the prosecuting attorneys and circuit attorneys' retirement fund. Moneys credited to the
67 prosecuting attorneys and circuit attorneys' retirement fund shall be used only for the purposes
68 provided for in sections 56.800 to 56.840 and for no other purpose.

69 8. The board may accept gifts, donations, grants and bequests from private or public
70 sources to the Missouri prosecuting attorneys and circuit attorneys' retirement system fund.

71 9. No state moneys shall be used to fund section 56.700 and sections 56.800 to 56.840
72 unless provided for by law.

73 **10. Beginning January first following the effective date of this section, all members,**
74 **who upon vesting and retiring are eligible to receive a normal annuity equal to fifty percent**
75 **of the final average compensation and, as a condition of participation, shall contribute two**
76 **percent of their gross salary to the fund. Beginning on January 1, 2020, each such member**
77 **shall contribute four percent of their gross salary to the fund. Each county treasurer shall**
78 **deduct the appropriate amount from the gross salary of the prosecuting attorney or circuit**
79 **attorney and, at least monthly, shall transmit the sum to the prosecuting attorney and**
80 **circuit attorney retirement system for deposit in the prosecuting attorneys and circuit**
81 **attorneys' retirement fund.**

82 **11. Upon separation from the system, a nonvested member shall receive a lump sum**
83 **payment equal to the total contribution of the member without interest or other increases**
84 **in value.**

85 **12. Upon retirement and in the sole discretion of the board on the advice of the**
86 **actuary, a member shall receive a lump sum payment equal to the total contribution of the**
87 **member without interest or other increases in value, but such lump sum shall not exceed**
88 **twenty-five percent of the final average compensation of the member. This amount shall**
89 **be in addition to any retirement benefits to which the member is entitled.**

90 **13. Upon the death of a nonvested member or the death of a vested member prior**
91 **to retirement, the lump sum payment in subsection 11 or 12 of this section shall be made**
92 **to the designated beneficiary of the member or, if no beneficiary has been designated, to**
93 **the member's estate.**

56.814. 1. Any ~~member~~ person who became a member prior to January 1, 2019,
2 who has attained the age of sixty-two years and who has twelve years or more of creditable
3 service as prosecuting attorney or circuit attorney may retire with a normal annuity.

4 **2. Any person who becomes a member on or after January 1, 2019, who has**
5 **attained the age of sixty-five and who has twelve years or more of creditable service as a**
6 **prosecuting attorney or circuit attorney may retire with a normal annuity.**

56.818. 1. Each member who retires on or after August 28, 1989, shall receive each year
2 an increase in the amount of benefits received by the member during the preceding year equal
3 to the increase in the consumer price index calculated in the manner hereinafter provided [~~not~~
4 ~~to exceed~~] **of at least two percent and not to exceed four percent** in any year. The total
5 increase in the amount of benefits received pursuant to the provisions of this subsection shall not
6 exceed fifty percent of the initial benefit which the member received upon retirement.

7 2. For the purposes of this section, any increase in the consumer price index shall be
8 determined by the board in May of each year, based upon the consumer price index for the
9 preceding calendar year over the consumer price index for the calendar year immediately prior
10 thereto. Any increase so determined shall be applied by the board in calculating any benefit
11 increases that become payable under this section for the twelve-month period beginning with the
12 June first immediately following such determination.

13 3. An annual increase shall be payable monthly beginning on a date specified by the
14 board. Nothing in this section shall be construed to prohibit a member from waiving his right
15 to receive the annual increase provided pursuant to this section. The waiver shall be final as to
16 the annual increase waived.

56.833. 1. Upon termination of employment, any [~~member with twelve or more years~~
2 ~~of creditable service~~] **person who became a member prior to January 1, 2019**, shall be
3 entitled to a deferred normal annuity, payable at age fifty-five with twelve or more years of
4 creditable service. **Upon termination of employment, any person who became a member on**
5 **or after January 1, 2019, shall be entitled to a deferred normal annuity, payable at age**
6 **sixty with twelve or more years of creditable service.** Any member with less than twelve
7 years of creditable service shall forfeit all rights in the fund, including the member's accrued
8 creditable service as of the date of the member's termination of employment.

9 2. A former member who has forfeited creditable service may have the creditable service
10 restored by again becoming an employee [~~and~~] **within ten years of the date of the termination**
11 **of employment, completing four years of continuous membership service, and contributing an**
12 **amount to the fund equal to any lump sum payment received under subsections 11 and 12**
13 **of section 56.807. Notwithstanding any other provision of section 104.800 to the contrary,**
14 **a former member shall not be entitled to transfer creditable service into this retirement**
15 **system unless the member previously vested in this system.**

16 3. Absences for sickness or injury of less than twelve months shall be counted as
17 membership service.

56.840. 1. Annuity payments to retired employees under the provisions of sections 2 56.800 to 56.840 shall be available beginning January first next succeeding the expiration of two 3 calendar years from the effective date of the establishment of the system to eligible retired 4 employees, and employees with at least twelve years of creditable service shall have vested rights 5 and upon reaching the required age shall be entitled to retirement benefits.

6 **2. All members serving as a prosecuting attorney or circuit attorney in a county of**
7 **the first classification, a county with a charter form of government, or a city not within a**
8 **county shall receive one year of creditable service for each year served.**

9 **3. Members serving as a prosecuting attorney in counties that elected to make the**
10 **position of prosecuting attorney a full-time position shall receive one year of creditable**
11 **service for each year served as a full-time prosecuting attorney and six-tenths of a year of**
12 **creditable service for each year served as a part-time prosecuting attorney.**

13 **4. Members restoring creditable service under subsection 2 of section 56.833 shall**
14 **receive one year of creditable service for each restored year served as a full-time**
15 **prosecuting attorney and six-tenths of a year of creditable service for each restored year**
16 **served as a part-time prosecuting attorney. Unless otherwise permitted by law, no member**
17 **shall receive credit for any partial year of employment.**

18 **5. Notwithstanding any provision of the law to the contrary, any member who**
19 **vested in the system as a part-time prosecuting attorney and who ceased being a member**
20 **for more than six months before returning as a full-time prosecuting attorney shall be**
21 **entitled only to retirement benefits as a part-time prosecuting attorney. Any creditable**
22 **service earned by such an employee upon returning to the system as a full-time prosecuting**
23 **attorney shall begin a new vesting period subject to the provision of the system in effect at**
24 **the time of the member's return. No member shall receive benefits while employed as a**
25 **prosecuting attorney or circuit attorney.**

169.324. 1. The annual service retirement allowance payable pursuant to section 2 169.320 shall be the retirant's number of years of creditable service multiplied by a percentage 3 of the retirant's average final compensation, determined as follows:

4 (1) A retirant whose last employment as a regular employee ended prior to June 30,
5 1999, shall receive an annual service retirement allowance payable pursuant to section 169.320
6 in equal monthly installments for life equal to the retirant's number of years of creditable service
7 multiplied by one and three-fourths percent of the person's average final compensation, subject
8 to a maximum of sixty percent of the person's average final compensation;

9 (2) A retirant whose number of years of creditable service is greater than thirty-four and
10 one-quarter on August 28, 1993, shall receive an annual service retirement allowance payable
11 pursuant to section 169.320 in equal monthly installments for life equal to the retirant's number

12 of years of creditable service as of August 28, 1993, multiplied by one and three-fourths percent
13 of the person's average final compensation but shall not receive a greater annual service
14 retirement allowance based on additional years of creditable service after August 28, 1993;

15 (3) A retirant who was an active member of the retirement system at any time on or after
16 June 30, 1999, and who either retires before January 1, 2014, or is a member of the retirement
17 system on December 31, 2013, and remains a member continuously to retirement shall receive
18 an annual service retirement allowance payable pursuant to section 169.320 in equal monthly
19 installments for life equal to the retirant's number of years of creditable service multiplied by two
20 percent of the person's average final compensation, subject to a maximum of sixty percent of the
21 person's final compensation;

22 (4) A retirant who becomes a member of the retirement system on or after January 1,
23 2014, including any retirant who was a member of the retirement system before January 1, 2014,
24 but ceased to be a member for any reason other than retirement, shall receive an annual service
25 retirement allowance payable pursuant to section 169.320 in equal monthly installments for life
26 equal to the retirant's number of years of creditable service multiplied by one and three-fourths
27 percent of the person's average final compensation, subject to a maximum of sixty percent of the
28 person's average final compensation;

29 (5) Notwithstanding the provisions of subdivisions (1) to (4) of this subsection, effective
30 January 1, 1996, any retirant who retired on, before or after January 1, 1996, with at least twenty
31 years of creditable service shall receive at least three hundred dollars each month as a retirement
32 allowance, or the actuarial equivalent thereof if the retirant elected any of the options available
33 under section 169.326. Any retirant who retired with at least ten years of creditable service shall
34 receive at least one hundred fifty dollars each month as a retirement allowance, plus fifteen
35 dollars for each additional full year of creditable service greater than ten years but less than
36 twenty years (or the actuarial equivalent thereof if the retirant elected any of the options available
37 under section 169.326). Any beneficiary of a deceased retirant who retired with at least ten years
38 of creditable service and elected one of the options available under section 169.326 shall also be
39 entitled to the actuarial equivalent of the minimum benefit provided by this subsection,
40 determined from the option chosen.

41 2. Except as otherwise provided in sections 169.331 [~~169.580~~] and 169.585, payment
42 of a retirant's retirement allowance will be suspended for any month for which such person
43 receives remuneration from the person's employer or from any other employer in the retirement
44 system established by section 169.280 for the performance of services except any such person
45 other than a person receiving a disability retirement allowance under section 169.322 may serve
46 as a nonregular substitute, part-time or temporary employee for not more than six hundred hours
47 in any school year without becoming a member and without having the person's retirement

48 allowance discontinued, provided that through such substitute, part-time, or temporary
49 employment, the person may earn no more than fifty percent of the annual salary or wages the
50 person was last paid by the employer before the person retired and commenced receiving a
51 retirement allowance, adjusted for inflation. If a person exceeds such hours limit or such
52 compensation limit, payment of the person's retirement allowance shall be suspended for the
53 month in which such limit was exceeded and each subsequent month in the school year for which
54 the person receives remuneration from any employer in the retirement system. **In addition to**
55 **the conditions set forth above, the restrictions of this subsection shall also apply to any**
56 **person retired and currently receiving a retirement allowance under sections 169.270 to**
57 **169.400, other than for disability, who is employed by a third party or is performing work**
58 **as an independent contractor if the services performed by such person are provided to or**
59 **for the benefit of any employer in the retirement system established under section 169.280.**
60 **The retirement system may require the employer receiving such services, the third-party**
61 **employer, the independent contractor, and the retirant subject to this subsection to provide**
62 **documentation showing compliance with this subsection. If such documentation is not**
63 **provided, the retirement system may deem the retirant to have exceeded the limitations**
64 **provided for in this subsection.** If a retirant is reemployed by any employer in any capacity,
65 whether pursuant to this section, or section 169.331[~~169.580,~~] or 169.585, or as a regular
66 employee, the amount of such person's retirement allowance attributable to service prior to the
67 person's first retirement date shall not be changed by the reemployment. If the person again
68 becomes an active member and earns additional creditable service, upon the person's second
69 retirement the person's retirement allowance shall be the sum of:

70 (1) The retirement allowance the person was receiving at the time the person's retirement
71 allowance was suspended, pursuant to the payment option elected as of the first retirement date,
72 plus the amount of any increase in such retirement allowance the person would have received
73 pursuant to subsection 3 of this section had payments not been suspended during the person's
74 reemployment; and

75 (2) An additional retirement allowance computed using the benefit formula in effect on
76 the person's second retirement date, the person's creditable service following reemployment, and
77 the person's average final annual compensation as of the second retirement date. The sum
78 calculated pursuant to this subsection shall not exceed the greater of sixty percent of the person's
79 average final compensation as of the second retirement date or the amount determined pursuant
80 to subdivision (1) of this subsection. Compensation earned prior to the person's first retirement
81 date shall be considered in determining the person's average final compensation as of the second
82 retirement date if such compensation would otherwise be included in determining the person's
83 average final compensation.

84 3. The board of trustees shall determine annually whether the investment return on funds
85 of the system can provide for an increase in benefits for retirants eligible for such increase. A
86 retirant shall and will be eligible for an increase awarded pursuant to this section as of the second
87 January following the date the retirant commenced receiving retirement benefits. Any such
88 increase shall also apply to any monthly joint and survivor retirement allowance payable to such
89 retirant's beneficiaries, regardless of age. The board shall make such determination as follows:

90 (1) After determination by the actuary of the investment return for the preceding year as
91 of December thirty-first (the "valuation year"), the actuary shall recommend to the board of
92 trustees what portion of the investment return is available to provide such benefits increase, if
93 any, and shall recommend the amount of such benefits increase, if any, to be implemented as of
94 the first day of the thirteenth month following the end of the valuation year, and first payable on
95 or about the first day of the fourteenth month following the end of the valuation year. The
96 actuary shall make such recommendations so as not to affect the financial soundness of the
97 retirement system, recognizing the following safeguards:

98 (a) The retirement system's funded ratio as of January first of the year preceding the year
99 of a proposed increase shall be at least one hundred percent after adjusting for the effect of the
100 proposed increase. The funded ratio is the ratio of assets to the pension benefit obligation;

101 (b) The actuarially required contribution rate, after adjusting for the effect of the
102 proposed increase, may not exceed the then applicable employer and member contribution rate
103 as determined under subsection 4 of section 169.350;

104 (c) The actuary shall certify to the board of trustees that the proposed increase will not
105 impair the actuarial soundness of the retirement system;

106 (d) A benefit increase, under this section, once awarded, cannot be reduced in succeeding
107 years;

108 (2) The board of trustees shall review the actuary's recommendation and report and shall,
109 in their discretion, determine if any increase is prudent and, if so, shall determine the amount of
110 increase to be awarded.

111 4. This section does not guarantee an annual increase to any retirant.

112 5. If an inactive member becomes an active member after June 30, 2001, and after a
113 break in service, unless the person earns at least four additional years of creditable service
114 without another break in service, upon retirement the person's retirement allowance shall be
115 calculated separately for each separate period of service ending in a break in service. The
116 retirement allowance shall be the sum of the separate retirement allowances computed for each
117 such period of service using the benefit formula in effect, the person's average final
118 compensation as of the last day of such period of service and the creditable service the person
119 earned during such period of service; provided, however, if the person earns at least four

120 additional years of creditable service without another break in service, all of the person's
121 creditable service prior to and including such service shall be aggregated and, upon retirement,
122 the retirement allowance shall be computed using the benefit formula in effect and the person's
123 average final compensation as of the last day of such period of four or more years and all of the
124 creditable service the person earned prior to and during such period.

125 6. Notwithstanding anything contained in this section to the contrary, the amount of the
126 annual service retirement allowance payable to any retirant pursuant to the provisions of sections
127 169.270 to 169.400, including any adjustments made pursuant to subsection 3 of this section,
128 shall at all times comply with the provisions and limitations of Section 415 of the Internal
129 Revenue Code of 1986, as amended, and the regulations thereunder, the terms of which are
130 specifically incorporated herein by reference.

131 7. All retirement systems established by the laws of the state of Missouri shall develop
132 a procurement action plan for utilization of minority and women money managers, brokers and
133 investment counselors. Such retirement systems shall report their progress annually to the joint
134 committee on public employee retirement and the governor's minority advocacy commission.

169.460. 1. Any member may retire and receive a normal pension upon his **or her**
2 written application to the board of trustees setting forth at what time not less than fifteen days
3 nor more than one hundred eighty days subsequent to the execution and filing of such application
4 he **or she** desires to be retired; provided, that the member at the time so specified for his **or her**
5 retirement either (a) shall have attained age sixty-five or (b) shall have attained an age which
6 when added to the number of years of credited service of such member shall total a sum not less
7 than ~~eighty-five~~ **eighty**. For purposes of computing any member's age under this section, the
8 board shall, if necessary, add to his **or her** actual age any accumulated and unused days of sick
9 leave included in his **or her** credited service.

10 2. Upon retirement ~~[pursuant to]~~ **under** subsection 1 of this section, a member shall
11 receive an annual pension payable in monthly installments **in the following manner:**

12 **(1) A member hired prior to January 1, 2018, shall receive an annual pension**
13 **payable in monthly installments** equal to his **or her** number of years of credited service
14 multiplied by two percent of his **or her** average final compensation subject to a maximum
15 pension of sixty percent of his **or her** average final compensation~~[-]~~ ; **or**

16 **(2) A member hired for the first time on or after January 1, 2018, shall receive an**
17 **annual pension payable in monthly installments** equal to his **or her** number of years of
18 **credited service multiplied by one and three-fourths percent** of such member's average
19 **final compensation subject to a maximum pension of sixty percent of the member's average**
20 **final compensation.**

21 3. A member who is not eligible for normal pension pursuant to subsection 1 of this
22 section but who has attained age sixty and has five or more years of credited service may make
23 application in the same manner as pursuant to subsection 1 of this section for an early pension.
24 His **or her** early pension shall be computed pursuant to subsection 2 of this section, but shall be
25 reduced by five-ninths of one percent for each month such member's early retirement date
26 precedes the earliest date he **or she** could have received a normal pension pursuant to subsection
27 1 of this section had his **or her** service continued.

28 4. Upon the written application of the member or of the employing board, any active
29 member who has five or more years of credited service with such board and does not qualify for
30 a normal pension pursuant to subsection 1 of this section may be retired by the board of trustees,
31 not less than fifteen days and not more than one hundred eighty days next following the date of
32 filing such application, and receive a disability pension, provided, that the medical board after
33 a medical examination of such member or such member's medical records shall certify that such
34 member is unable to further perform his **or her** duties due to mental or physical incapacity, and
35 that such incapacity is likely to be permanent and that such member should be retired; or,
36 provided the member furnishes evidence of the receipt of disability benefits under the federal Old
37 Age, Survivors and Disability Insurance System of the Social Security Act. The determination
38 of the board of trustees in the matter shall be final and conclusive. A member being retired
39 pursuant to this subsection who has accumulated unused vacation and sick leave may elect to
40 have the commencement of his **or her** disability pension deferred for more than one hundred
41 eighty days during the period he **or she** is entitled to vacation and sick pay.

42 5. Upon retirement for disability, a member shall receive a disability pension until such
43 time as he **or she** meets the requirements for a normal pension pursuant to subsection 1 of this
44 section, at which time his **or her** disability pension will be deemed to be a normal pension. The
45 member's disability pension shall be the larger of:

46 (1) A normal pension based on his **or her** credited service to the date of his **or her**
47 retirement for disability and calculated as if he **or she** were age sixty-five; or

48 (2) One-fourth of his **or her** average final compensation; except that such benefit shall
49 not exceed the normal pension which he **or she** would have received upon retirement if his **or**
50 **her** service had continued and he **or she** had satisfied the eligibility requirements of subsection
51 1 of this section and had his **or her** final average compensation been unchanged.

52 6. Once each year during the first five years following retirement for disability and once
53 in every three-year period thereafter while receiving a disability pension, the board of trustees
54 may, and shall, require any member receiving a disability pension who has not yet become
55 eligible for a normal pension pursuant to subsection 1 of this section to undergo a medical
56 examination at a place designated by the medical board or by a physician or physicians

57 designated by such board. If any such member receiving a disability pension refuses to submit
58 to such medical examination, his **or her** benefit may be discontinued until his **or her** withdrawal
59 of such refusal, and if his **or her** refusal continues for one year, all rights in and to his **or her**
60 pension may be revoked by the board of trustees.

61 7. If the board of trustees finds that any member receiving a disability pension is engaged
62 in or is able to engage in a gainful occupation paying more than the difference between his **or**
63 **her** disability pension plus benefits, if any, to which he **or she** and his **or her** family are eligible
64 under the federal Old Age, Survivors and Disability Insurance System of the Social Security Act
65 and the current rate of monthly compensation for the position he **or she** held at retirement, then
66 the amount of his **or her** disability pension shall be reduced to an amount which together with
67 the amount earnable by him **or her** shall equal such current rate of monthly compensation. The
68 decisions of the board of trustees in regard to such modification of disability benefits shall be
69 final and conclusive.

70 8. If any member receiving a disability pension is restored to service as an employee, he
71 **or she** shall again become an active member of the retirement system and contribute thereunder.
72 His **or her** credited service at the time of his **or her** retirement for disability shall be restored and
73 the excess of his **or her** accumulated contributions at his **or her** retirement for disability over
74 the total disability pension payments which he **or she** received shall be credited to his **or her**
75 account.

76 9. If a member with fewer than five years credited service ceases to be an employee,
77 except by death, he **or she** shall be paid the amount of his **or her** accumulated contributions in
78 accordance with applicable provisions of the Internal Revenue Code.

79 10. If a member with five years or more credited service ceases to be an employee,
80 except by death or retirement, he **or she** shall be paid on demand the amount of his **or her**
81 accumulated contributions, or he **or she** may leave his **or her** accumulated contributions with
82 the retirement system and be an inactive member and claim a retirement benefit at any time after
83 he **or she** reaches the minimum age for retirement, except that if such a member's accumulated
84 contributions do not exceed the involuntary distribution limits under provisions of the Internal
85 Revenue Code, the member must elect to become an inactive member within thirty days of
86 employment separation to avoid application of the involuntary distribution provisions of the
87 Internal Revenue Code. When an inactive member presents his **or her** valid claim to the board
88 of trustees, he **or she** shall be granted a benefit at such time and for such amount as is available
89 pursuant to subsection 2 or 3 of this section in accordance with the provisions of law in effect
90 at the time his **or her** active membership ceased. The accumulated contributions of an inactive
91 member may be withdrawn at any time upon ninety days' notice or such shorter notice as is
92 approved by the board of trustees. If an inactive member dies before retirement, his **or her**

93 accumulated contributions shall be paid to his **or her** designated beneficiary, if living, otherwise
94 to the estate of the member. A member's accumulated contributions shall not be paid to him **or**
95 **her** so long as he **or she** remains in service as an employee.

96 11. Any member upon retirement shall receive his **or her** pension payable throughout
97 life subject to the provision that if his **or her** death occurs before he **or she** has received total
98 benefits at least as large as his **or her** accumulated contributions at retirement, the difference
99 shall be paid in one sum to his **or her** designated beneficiary, if living, otherwise to the estate
100 of the retired member.

101 12. Prior to the date of retirement pursuant to subsection 2, 3, or 4 of this section, a
102 member may elect to receive the actuarial equivalent of his **or her** pension in a lesser amount,
103 payable throughout life under one of the following options with the provision that:

104 Option 1. Upon his **or her** death, his **or her** pension shall be continued throughout the
105 life of and paid to his **or her** beneficiary, or

106 Option 2. Upon his **or her** death, one-half of his **or her** pension shall be continued
107 throughout the life of and paid to his **or her** beneficiary, or

108 Option 3. Upon his **or her** death, his **or her** pension shall be continued throughout the
109 life of and paid to his **or her** beneficiary, provided that in the event his **or her** designated
110 beneficiary predeceases him **or her**, then his **or her** pension shall be adjusted effective the first
111 day of the month following the month in which his **or her** designated beneficiary died to the
112 amount determined pursuant to subsection 2 or 3 of this section at the time of his **or her**
113 retirement, or

114 Option 4. Upon his **or her** death, one-half of his **or her** pension shall be continued
115 throughout the life of and paid to his **or her** beneficiary, provided that in the event his **or her**
116 designated beneficiary predeceases him **or her**, then his **or her** pension shall be adjusted
117 effective the first day of the month following the month in which his **or her** designated
118 beneficiary died to the amount determined pursuant to subsection 2 or 3 of this section at the
119 time of his **or her** retirement.

120 Option 5. Prior to age sixty-two the member will receive an increased pension, where
121 the total pension prior to age sixty-two is approximately equal to the pension after age sixty-two
122 plus the member's estimated federal Social Security benefit, provided that the reduced pension
123 after age sixty-two is not less than one-half the pension the member could have received had no
124 option been elected. A member may elect a combination of Option 1 and Option 5, or Option 2
125 and Option 5. The survivor benefits payable to a beneficiary, other than the spouse of the retired
126 member, under any of the foregoing options shall in no event exceed fifty percent of the actuarial
127 equivalent of the pension determined pursuant to subsection 2 or 3 of this section at the time of
128 retirement.

129 13. If an option has been elected pursuant to subsection 12 of this section, and both the
130 retired member and beneficiary die before receiving total benefits as large as the member's
131 accumulated contributions at retirement, the difference shall be paid to the designated beneficiary
132 of the person last entitled to benefits, if living, otherwise to the estate of the person last entitled
133 to benefits.

134 14. If an active member dies while an employee and with five or more years of credited
135 service and a dependent of the member is designated as beneficiary to receive his **or her**
136 accumulated contributions, such beneficiary may, in lieu thereof, request that benefits be paid
137 under option 1, subsection 12 of this section, as if the member had attained age sixty, if the
138 member was less than sixty years of age at the time of his **or her** death, and had retired under
139 such option as of the date of death, provided that under the same circumstances a member may
140 provide by written designation that benefits must be paid pursuant to option 1 to such
141 beneficiary. In addition to benefits received under option 1, subsection 12 of this section, a
142 surviving spouse receiving benefits under this subsection shall receive sixty dollars per month
143 for each unmarried dependent child of the deceased member who is under twenty-two years of
144 age and is in the care of the surviving spouse; provided, that if there are more than three such
145 unmarried dependent children one hundred eighty dollars shall be divided equally among them.
146 A "dependent beneficiary" for the purpose of this subsection only shall mean either the surviving
147 spouse or a person who at the time of the death of the member was receiving at least one-half of
148 his **or her** support from the member, and the determination of the board of trustees as to whether
149 a person is a dependent shall be final.

150 15. In lieu of accepting the payment of the accumulated contributions of a member who
151 dies after having at least eighteen months of credited service and while an employee, an eligible
152 beneficiary or, if no surviving eligible beneficiary, the unmarried dependent children of the
153 member under twenty-two years of age may elect to receive the benefits pursuant to subdivision
154 (1), (2), (3), or (4) of this subsection. An "eligible beneficiary" is the surviving spouse,
155 unmarried dependent children under twenty-two years of age or dependent parents of the
156 member, if designated as beneficiary. A "dependent" is one receiving at least one-half of his **or**
157 **her** support from the member at his **or her** death.

158 (1) A surviving spouse who is sixty-two years of age at the death of the member or upon
159 becoming such age thereafter, and who was married to the member at least one year, may receive
160 sixty dollars per month for life. A spouse may receive this benefit after receiving benefits
161 pursuant to subdivision (2) of this subsection;

162 (2) A surviving spouse who has in his or her care an unmarried dependent child of the
163 deceased member under twenty-two years of age may receive sixty dollars per month plus sixty

164 dollars per month for each child under twenty-two years of age but not more than a total of two
165 hundred forty dollars per month;

166 (3) If no benefits are payable pursuant to subdivision (2) of this subsection, unmarried
167 dependent children under the age of twenty-two may receive sixty dollars each per month;
168 provided that if there are more than three such children one hundred eighty dollars per month
169 shall be divided equally among them;

170 (4) A dependent parent upon attaining sixty-two years of age may receive sixty dollars
171 per month as long as not remarried provided no benefits are payable at any time pursuant to
172 subdivision (1), (2), or (3) of this subsection. If there are two dependent parents entitled to
173 benefits, sixty dollars per month shall be divided equally between them;

174 (5) If the benefits pursuant to this subsection are elected and the total amount paid is less
175 than an amount equal to the accumulated contributions of a member at his **or her** death, the
176 difference shall be payable to the beneficiary or the estate of the beneficiary last entitled to
177 benefits.

178 16. If a member receiving a normal pension again becomes an active member, his **or her**
179 pension benefit payments shall cease during such membership and shall be resumed upon
180 subsequent retirement together with such pension benefit as shall accrue by reason of his **or her**
181 latest period of membership. Except as otherwise provided in section 105.269, a retired member
182 may not receive a pension benefit for any month for which he **or she** receives compensation from
183 an employing board, except he **or she** may serve as a part-time or temporary employee for not
184 to exceed sixty days in any calendar year without becoming a member and without having his
185 **or her** pension benefit discontinued. A retired member may also serve as a member of the board
186 of trustees and receive any reimbursement for expenses allowed him **or her** because of such
187 service without becoming an active member and without having his **or her** pension benefit
188 discontinued or reduced.

189 17. Upon approval of the board of trustees, any member may make contributions in
190 addition to those required. Any additional contributions shall be accumulated at interest and paid
191 in addition to the benefits provided hereunder. The board of trustees shall make such rules and
192 regulations as it deems appropriate in connection with additional contributions including
193 limitations on amounts of contributions and methods of payment of benefits.

194 18. Notwithstanding any other provisions of this section, any member retiring on or after
195 age sixty-five who has five or more years of credited service shall be entitled to an annual
196 pension of the lesser of (a) an amount equal to his **or her** number of years of credited service
197 multiplied by one hundred twenty dollars, or (b) one thousand eight hundred dollars. Upon the
198 death of such member, any benefits payable to the beneficiary of such member shall be computed
199 as otherwise provided.

169.490. 1. All the assets of the retirement system shall be held as one fund.

2 ~~1.~~ 2. (1) **For any member hired before January 1, 2018**, the employing board shall
3 cause to be deducted from the compensation of each member at every payroll period five percent
4 of his **or her** compensation~~, and~~ .

5 **(2) Beginning January 1, 2018, the percentage in subdivision (1) of this subsection**
6 **shall increase one-half of one percent annually until such time as the percentage equals**
7 **nine percent.**

8 **(3) For any member hired for the first time on or after January 1, 2018, the**
9 **employing board shall cause to be deducted from the compensation of each member at**
10 **every payroll period nine percent of such member's compensation.**

11 (4) The amounts so deducted shall be transferred to the board of trustees and credited
12 to the individual account of each member from whose compensation the deduction was made.
13 In determining the amount earnable by a member in any payroll period, the board of trustees may
14 consider the rate of earnable compensation payable to such member on the first day of the payroll
15 period as continuing throughout such payroll period; it may omit deduction from compensation
16 for any period less than a full payroll period if the employee was not a member on the first day
17 of the payroll period; and to facilitate the making of the deductions, it may modify the deduction
18 required of any member by such amount as shall not exceed one-tenth of one percent of the
19 compensation upon the basis of which such deduction was made.

20 ~~(2)~~ (5) The deductions provided for herein are declared to be a part of the salary of the
21 member and the making of such deductions shall constitute payments by the member out of his
22 **or her** salary or earnings and such deductions shall be made notwithstanding that the minimum
23 compensation provided by law for any member shall be reduced thereby. Every member shall
24 be deemed to consent to the deductions made and provided for herein, and shall receipt for his
25 **or her** full salary or compensation, and the making of said deductions and the payment of salary
26 or compensation less said deduction shall be a full and complete discharge and acquittance of
27 all claims and demands whatsoever for services rendered during the period covered by the
28 payment except as to benefits provided by sections 169.410 to 169.540.

29 ~~(3)~~ (6) The employing board may elect to pay member contributions required by this
30 section as an employer pick up of employee contributions under Section 414(h)(2) of the Internal
31 Revenue Code of 1986, as amended, and such contributions picked up by the employing board
32 shall be treated as contributions made by members for all purposes of sections 169.410 to
33 169.540.

34 ~~2.~~ 3. If a retired member receiving a pension pursuant to sections 169.410 to 169.540
35 is restored to active service and again becomes an active member of the retirement system, there
36 shall be credited to his **or her** individual account an amount equal to the excess, if any, of his

37 **or her** accumulated contributions at retirement over the total pension benefits paid to him **or**
38 **her**.

39 ~~[3-]~~ **4.** Annually, the actuary for the retirement system shall calculate each employer's
40 contribution as an amount equal to a certain percentage of the total compensation of all members
41 employed by that employer. The percentage shall be fixed on the basis of the liabilities of the
42 retirement system as shown by the annual actuarial valuation. The annual actuarial valuation
43 shall be made on the basis of such actuarial assumptions and the actuarial cost method adopted
44 by the board of trustees, provided that the actuarial cost method adopted shall be in accordance
45 with generally accepted actuarial standards and that the unfunded actuarial accrued liability, if
46 any, shall be amortized by level annual payments over a period not to exceed thirty years. **The**
47 **provisions of this subsection shall expire on December 31, 2017. Thereafter subsection 5**
48 **of this section shall apply.**

49 **5.** For calendar year 2018, the rate of contribution payable by each employer shall
50 equal sixteen percent of the total compensation of all members employed by that employer.
51 For each calendar year thereafter, the percentage rate of contribution payable by each
52 employer of the total compensation of all members employed by that employer shall
53 decrease one-half of one percent annually until calendar year 2032 when the rate of
54 contribution payable by each employer shall equal nine percent of the total compensation
55 of all members employed by that employer. For subsequent calendar years after 2032, the
56 rate of contribution payable by each employer shall equal nine percent of the total
57 compensation of all members employed by that employer.

58 ~~[4-]~~ **6.** The expense and contingency reserve shall be a reserve for investment
59 contingencies and estimated expenses of administration of the retirement system as determined
60 annually by the board of trustees.

61 ~~[5-]~~ **7.** Gifts, devises, bequests and legacies may be accepted by the board of trustees
62 to be held and invested as a part of the assets of the retirement system and shall not be separately
63 accounted for except where specific direction for the use of a gift is made by a donor.

169.560. Any person retired and currently receiving a retirement allowance pursuant to
2 sections 169.010 to 169.141, other than for disability, may be employed in any capacity in a
3 district included in the retirement system created by those sections on either a part-time or
4 temporary-substitute basis not to exceed a total of five hundred fifty hours in any one school
5 year, and through such employment may earn up to fifty percent of the annual compensation
6 payable under the ~~[employing]~~ district's salary schedule for the position or positions filled by the
7 retiree, given such person's level of experience and education, without a discontinuance of the
8 person's retirement allowance. If the ~~[employing]~~ school district does not utilize a salary
9 schedule, or if the position in question is not subject to the ~~[employing]~~ district's salary schedule,

10 a retiree employed in accordance with the provisions of this section may earn up to fifty percent
11 of the annual compensation paid to the person or persons who last held such position or
12 positions. If the position or positions did not previously exist, the compensation limit shall be
13 determined in accordance with rules duly adopted by the board of trustees of the retirement
14 system; provided that, it shall not exceed fifty percent of the annual compensation payable for
15 the position in the ~~[employing]~~ school district that is most comparable to the position filled by
16 the retiree. In any case where a retiree fills more than one position during the school year, the
17 fifty-percent limit on permitted earning shall be based solely on the annual compensation of the
18 highest paid position occupied by the retiree for at least one-fifth of the total hours worked
19 during the year. Such a person shall not contribute to the retirement system or to the public
20 education employee retirement system established by sections 169.600 to 169.715 because of
21 earnings during such period of employment. If such a person is employed in any capacity by such
22 a district ~~[on a regular, full-time basis,]~~ **in excess of the limitations set forth in this section**, the
23 person shall not be eligible to receive the person's retirement allowance for any month during
24 which the person is so employed. **In addition, such person ~~[and]~~ shall contribute to the**
25 **retirement system if the person satisfies the retirement system's membership eligibility**
26 **requirements. In addition to the conditions set forth above, this section shall apply to any**
27 **person retired and currently receiving a retirement allowance under sections 169.010 to**
28 **169.141, other than for disability, who is employed by a third party or is performing work**
29 **as an independent contractor, if such person is performing work in a district included in**
30 **the retirement system as a temporary or long-term substitute teacher or in any other**
31 **position that would normally require that person to be duly certificated under the laws**
32 **governing the certification of teachers in Missouri if such person was employed by the**
33 **district. The retirement system may require the district, the third-party employer, the**
34 **independent contractor, and the retiree subject to this section to provide documentation**
35 **showing compliance with this section. If such documentation is not provided, the**
36 **retirement system may deem the retiree to have exceeded the limitations provided in this**
37 **section.**

488.2206. 1. In addition to all court fees and costs prescribed by law, a surcharge of up
2 to ten dollars shall be assessed as costs in each court proceeding filed in any court within ~~[the~~
3 ~~thirty-first judicial circuit]~~ **any judicial circuit composed of a single noncharter county** in all
4 **civil and** criminal cases including violations of any county or municipal ordinance or any
5 violation of a criminal or traffic law of the state, including an infraction, except that no such
6 surcharge shall be collected in any proceeding in any court when the proceeding or defendant has
7 been dismissed by the court or when costs are to be paid by the state, county, or municipality.
8 For violations of the general criminal laws of the state or county ordinances, no such surcharge

9 shall be collected unless it is authorized, by order, ordinance, or resolution by the county
10 government where the violation occurred. For violations of municipal ordinances, no such
11 surcharge shall be collected unless it is authorized by order, ordinance, or resolution by the
12 municipal government where the violation occurred. Such surcharges shall be collected and
13 disbursed by the clerk of each respective court responsible for collecting court costs in the
14 manner provided by sections 488.010 to 488.020, and shall be payable to the treasurer of the
15 political subdivision authorizing such surcharge, **who shall deposit the funds in a separate**
16 **account known as the "justice center fund", to be established and maintained by the**
17 **political subdivision.**

18 2. Each county or municipality shall use all funds received pursuant to this section only
19 to pay for the costs associated with the land assemblage and purchase, **planning**, construction,
20 maintenance, and operation of any county or municipal judicial facility **or justice center**
21 including, but not limited to, **architectural, engineering, and other plans and studies**, debt
22 service, utilities, maintenance, and building security. The county or municipality shall maintain
23 records identifying [~~such operating costs, and any moneys not needed for the operating costs of~~
24 ~~the county or municipal judicial facility shall be transmitted quarterly to the general revenue fund~~
25 ~~of the county or municipality respectively]~~ **all funds received and expenditures made from**
26 **their respective center funds.**

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