DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-0220/1dn RAC:jld:jf

February 8, 2007

In order to participate in the Wisconsin Retirement System (WRS), an employer must be an employer under s. 40.02 (28). A local park district is arguably a "unit of government" under s. 40.02 (28) and hence is eligible to participate in the WRS without amending any current statute. However, there is some ambiguity under s. 40.02 (28) as to exactly what is a unit of government. Under s. 40.02 (28), for instance, a family care district has been specifically included as an employer, as well as a local exposition district created under subch. II of ch. 229. This would seem to indicate that it may be best to specifically mention a local park district under that definition. I have therefore gone ahead and specifically included a local park district as an employer under s. 40,02 (28). As a result, a local park district, as with any local governmental unit, would need to enroll in the WRS pursuant to s. 40.21.

Rick A. Champagne Senior Legislative Attorney Phone: (608) 266–9930

 $E-mail:\ rick.champagne@legis.wisconsin.gov$