

2013 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB48)

Received: 4/2/2013 Received By: pgrant
Wanted: As time permits Same as LRB:
For: Leah Vukmir (608) 266-2512 By/Representing: Jason Rostan
May Contact: Drafter: pgrant
Subject: Education - school boards Addl. Drafters: emueller
Higher Education - tech. college
Local Gov't - munis generally
Extra Copies:

Submit via email: YES
Requester's email: Sen.Vukmir@legis.wisconsin.gov
Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Funding postretirement health care benefits

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 4/2/2013	kfollett 4/2/2013	jfrantze 4/2/2013	_____			
/1				_____	srose 4/2/2013	srose 4/2/2013	

FE Sent For:

<END>

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1/?	pgrant	1/15/13 4/2	JL	4/2			

FE Sent For:

<END>

Grant, Peter

From: Rostan, Jason
Sent: Tuesday, April 02, 2013 9:16 AM
To: Grant, Peter
Subject: AB 23 Sub Amendment

Hi Peter,

Could you draft an identical sub amendment for SB 48 that was drafted for AB 23?

Thanks.

Jason Rostan
Sen. Vukmir's Office



State of Wisconsin
2013 - 2014 LEGISLATURE

Form



LRBs0021/2
PG&EVM:kjf:jm

LRB 5 0025/
PG&EVM: kjf

SENATE
~~ASSEMBLY~~ SUBSTITUTE AMENDMENT 1
TO ~~ASSEMBLY~~ BILL 23 c 48
SENATE

~~March 20, 2013 - Offered by Representative THIESFELDT.~~

Regen

1 AN ACT to amend 119.04 (1); and to create 38.12 (12), 66.0138 and 120.12 (28)
2 of the statutes; relating to: funding postretirement health care benefits of local
3 government employees.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 SECTION 1. 38.12 (12) of the statutes is created to read:
5 38.12 (12) HEALTH CARE BENEFITS FOR RETIREES. (a) If the district board provides
6 any health care benefits for use upon retirement, including compensated absences
7 but excluding the implicit rate subsidy, to an employee hired on or after January 1,
8 2015, the district board shall ensure that the cost of the benefits is fully funded in
9 a segregated account, based on an actuarial study conducted at least once every 4
10 years or other method that complies with generally accepted accounting principles.
11 (b) If the district board dissolves a segregated account established under par.
12 (a) or any portion of such a segregated account, the district board shall provide for

1 the equitable distribution of the proceeds among the employees who are beneficiaries
2 of the benefits funded from the segregated account or portion thereof that is
3 dissolved.

4 **SECTION 2.** 66.0138 of the statutes is created to read:

5 **66.0138 Health care benefits for retirees.** (1) In this section, "political
6 subdivision" means a city, village, town, or county.

7 (2) (a) If a political subdivision provides any health care benefits for use upon
8 retirement, including compensated absences but excluding the implicit rate subsidy,
9 to an employee hired on or after January 1, 2015, the political subdivision shall
10 ensure that the cost of the benefits is fully funded in a segregated account, based on
11 an actuarial study conducted at least once every 4 years or other method that
12 complies with generally accepted accounting principles.

13 (b) If the political subdivision dissolves a segregated account established under
14 par. (a) or any portion of such a segregated account, the political subdivision shall
15 provide for the equitable distribution of the proceeds among the employees who are
16 beneficiaries of the benefits funded from the segregated account or portion thereof
17 that is dissolved.

18 **SECTION 3.** 119.04 (1) of the statutes is amended to read:

19 119.04 (1) Subchapters IV, V and VII of ch. 115, ch. 121 and ss. 66.0235 (3) (c),
20 66.0603 (1m) to (3), 115.01 (1) and (2), 115.28, 115.31, 115.33, 115.34, 115.343,
21 115.345, 115.363, 115.365 (3), 115.38 (2), 115.415, 115.445, 118.001 to 118.04,
22 118.045, 118.06, 118.07, 118.075, 118.076, 118.10, 118.12, 118.125 to 118.14, 118.145
23 (4), 118.15, 118.153, 118.16, 118.162, 118.163, 118.164, 118.18, 118.19, 118.20,
24 118.223, 118.225, 118.24 (1), (2) (c) to (f), (6), (8), and (10), 118.245, 118.255, 118.258,
25 118.291, 118.292, 118.293, 118.30 to 118.43, 118.46, 118.51, 118.52, 118.55, 120.12

1 (2m), (4m), (5), and (15) to ~~(27)~~ (28), 120.125, 120.13 (1), (2) (b) to (g), (3), (14), (17)
2 to (19), (26), (34), (35), (37), (37m), and (38), 120.14, 120.21 (3), and 120.25 are
3 applicable to a 1st class city school district and board.

4 **SECTION 4.** 120.12 (28) of the statutes is[✓] created to read:

5 120.12 **(28)** HEALTH CARE BENEFITS FOR RETIREES. (a) If the school board provides
6 any health care benefits for use upon retirement, including compensated absences
7 but excluding the implicit rate subsidy, to an employee hired on or after January 1,
8 2015, ensure that the cost of the benefits is fully funded in a segregated account,
9 based on an actuarial study conducted at least once every 4 years or other method
10 that complies with generally accepted accounting principles.

11 (b) If the school board dissolves a segregated account established under par. (a)
12 or any portion of such a segregated account, the school board shall provide for the
13 equitable distribution of the proceeds among the employees who are beneficiaries of
14 the benefits funded from the segregated account or portion thereof that is dissolved.

15 (END)