1 2	State of Arkansas 84th General Assembly	A Bill	
3	Regular Session, 2003		SENATE BILL 112
4	,		
5	By: Senator Horn		
6	By: Representative Haak		
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9		For An Act To Be Entitled	
10	AN ACT TO PROVIDE THAT AN ELECTED COUNTY CORONER		
11	MAY BECOME A MEMBER OF THE ARKANSAS PUBLIC		
12	EMPLOYEES' RETIREMENT SYSTEM; TO ALLOW THE		
13	PURCHASE OF SERVICE CREDIT FOR PREVIOUS SERVICE		
14	AS A COUNTY	CORONER; AND FOR OTHER PURPOSES	S.
15			
16		Subtitle	
17	TO PROVI	IDE THAT AN ELECTED COUNTY	
18	CORONER	MAY BECOME A MEMBER OF THE	
19	PUBLIC E	EMPLOYEES' RETIREMENT SYSTEM AND	
20	TO ALLOW	N THE PURCHASE OF SERVICE CREDIT	
21	FOR PREV	JIOUS COUNTY SERVICE.	
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24	BE IT ENACTED BY THE GENE	RAL ASSEMBLY OF THE STATE OF ARK	ANSAS:
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26	SECTION 1. Arkansa	s Code Title 24, Chapter 4, Subc	hapter 7, is amended
27	to add an additional section to read as follows:		
28	24-4-749. Elected	county official membership.	
29	(a)(1) Beginning J	anuary 1, 2004, an elected count	y coroner who is
30	unqualified for membershi	p in the Arkansas Public Employe	es' Retirement
31	System because the coroner is not employed full time, or because the		
32	coroner's salary is inadequate to qualify as a member, shall be eligible to		
33	become a member of the system and receive service credit for service as an		
34	elected county official.		
35	(2) The limits on the term "employee" under § 24-4-		
36	101(17)(B)(viii) and (ix)	shall not apply to a person hol	ding the office of

1	county coroner.		
2	(b)(1) An elected county coroner may receive service credit for past		
3	service as a county coroner if the coroner pays or causes to be paid:		
4	(A) The employee contributions at the rate of compensatio		
5	that would have been paid as a system member during that time;		
6	(B) Employer contributions based on the normal employer		
7	cost from the most recently completed regular annual actuarial valuation and		
8	the compensation that would have been paid had the person been a member		
9	during that time; and		
10	(C) Regular interest on the employee and employer		
11	contributions.		
12	(2) Interest shall be computed from the date the service was		
13	rendered to the date the payment is received by the system.		
14	(3) Except subject to the limits of subdivision (b)(4) of this		
15	section, the elected county coroner may purchase all of the service or any		
16	portion in multiples of one (1) year.		
17	(4) An elected county coroner who elects to restore credited		
18	service under this section shall be limited to receiving credited service in		
19	the system for up to ten (10) years of the prior coroner service credit.		
20	(c)(1) Upon reaching the normal retirement age, an elected county		
21	coroner is eligible for a monthly retirement benefit under this chapter.		
22	(2) The county coroner's benefit shall be the higher of:		
23	(A) A monthly annuity calculated on the coroner's rate of		
24	pay at the time of separation from covered employment; or		
25	(B) A monthly annuity equal to ten dollars (\$10.00)		
26	multiplied by the number of years of actual service and purchased actual		
27	service as an elected county coroner.		
28	(3) In calculating the final average compensation for an elected		
29	county coroner, the limits in the term "final average compensation" under §		
30	24-4-101(18) shall not apply to the salary for the office of county coroner.		
31	(d) The Board of Trustees of the Arkansas Public Employees' Retirement		
32	System shall have the authority to promulgate any necessary forms for		
33	application to grant service credit for the county coroners and to restore		
34	the service and reasonable rules and regulations to implement this section.		
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