

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 715

By: Paxton

AS INTRODUCED

An Act relating to the Oklahoma Firefighters Pension and Retirement System; amending 11 O.S. 2021, Section 49-122, which relates to contributions to the System; increasing employer contributions; updating statutory language; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 11 O.S. 2021, Section 49-122, is amended to read as follows:

Section 49-122. A. Each municipality having a paid member of a fire department shall deduct monthly from the salary of each member of the fire department of such municipality an amount equal to nine percent (9%) of the actual paid gross salary of each member of the fire department. The deduction shall be considered the minimum deduction. At the option of the municipality, the municipality may pay all or any part of the member's required contribution. The treasurer of each municipality shall deduct the authorized deductions from the salary of each paid member of the fire department. The treasurer of the municipality shall deposit within

1 ten (10) days from each ending payroll date in the System the amount
2 deducted from the salary of each member of the fire department.
3 Amounts deducted from the salary of a member and not paid to the
4 System after thirty (30) days from each ending payroll date shall be
5 subject to a monthly late charge of one and one-half percent (1
6 1/2%) of the unpaid balance to be paid by the municipality to the
7 System.

8 Each municipality shall pick up under the provisions of Section
9 414(h) (2) of the Internal Revenue Code of 1986, as amended, and pay
10 the contribution which the member is required by law to make to the
11 System for all compensation earned after December 31, 1988.

12 Although the contributions so picked up are designated as member
13 contributions, such contributions shall be treated as contributions
14 being paid by the municipality in lieu of contributions by the
15 member in determining tax treatment under the Internal Revenue Code
16 of 1986, as amended, and such ~~picked-up~~ picked-up contributions
17 shall not be includable in the gross income of the member until such
18 amounts are distributed or made available to the member or the
19 beneficiary of the member. The member, by the terms of this System,
20 shall not have any option to choose to receive the contributions so
21 picked up directly and the ~~picked-up~~ picked-up contributions must be
22 paid by the municipality to the System.

23 Member contributions which are picked up shall be treated in the
24 same manner and to the same extent as member contributions made
25

1 prior to the date on which member contributions were picked up by
2 the municipality. Member contributions so picked up shall be
3 included in salary for purposes of the System.

4 The municipality shall pay the member contributions from the
5 same source of funds used in paying salary to the member, by
6 effecting an equal cash reduction in gross salary of the member, or
7 by an offset against future salary increases, or by a combination of
8 reduction in gross salary and offset against future salary
9 increases.

10 The treasurer of each municipality shall deduct the ~~picked up~~
11 picked-up contributions from the salary of each paid member of the
12 fire department. The treasurer of the municipality shall deposit
13 monthly in the System the amount picked up from the salary of each
14 member of the fire department.

15 B. Each municipality having a paid member of a fire department
16 shall deposit monthly with the State Board an amount equal to the
17 following:

18 1. Prior to July 1, 1991, ten percent (10%) of the total actual
19 paid gross salaries of the members of the fire department;

20 2. Beginning July 1, 1991, through June 30, 1992, ten and one-
21 half percent (10 1/2%) of the total actual paid gross salaries of
22 the members of the fire department;

1 3. Beginning July 1, 1992, through June 30, 1993, eleven
2 percent (11%) of the total actual paid gross salaries of the members
3 of the fire department;

4 4. Beginning July 1, 1993, through June 30, 1994, eleven and
5 one-half percent (11 1/2%) of the total actual paid gross salaries
6 of the members of the fire department;

7 5. Beginning July 1, 1994, through June 30, 1995, twelve
8 percent (12%) of the total actual paid gross salaries of the members
9 of the fire department;

10 6. Beginning July 1, 1995, through June 30, 1996, twelve and
11 one-half percent (12 1/2%) of the total actual paid gross salaries
12 of the members of the fire department;

13 7. Beginning July 1, 1996, thirteen percent (13%) of the total
14 actual paid gross salaries of the members of the fire department;

15 ~~and~~

16 8. Beginning November 1, 2013, fourteen percent (14%) of the
17 total actual paid gross salaries of the members of the fire
18 department; and

19 9. Beginning on July 1, 2025, sixteen percent (16%) of the
20 total actual paid gross salaries of the members of the fire
21 department.

22 C. Each county or municipality having a volunteer member of a
23 fire department shall deposit yearly with the State Board Sixty
24 Dollars (\$60.00) for each volunteer member of the department.

1 Provided, the above-mentioned volunteer county or municipal
2 contributions shall be reevaluated by the next scheduled actuarial
3 study and the amounts adjusted so that in a nine-year period of
4 time, the amounts would reflect the actuarial recommendations at
5 that time. Any county or municipality with an income of less than
6 Twenty-five Thousand Dollars (\$25,000.00) to its general fund during
7 a fiscal year shall be exempt from the provisions of this
8 subsection.

9 Any municipality that fails to comply with the provisions of
10 this section shall not be entitled to its proportionate share of the
11 ~~Motor Fuel Excise Tax~~ motor fuel excise tax which is received
12 through the Oklahoma Tax Commission. Any county or municipality may
13 exceed the amount of contribution required by this section.

14 The provisions of this section shall supersede any city charter
15 provision in direct conflict with this section.

16 SECTION 2. This act shall become effective July 1, 2025.

17 SECTION 3. It being immediately necessary for the preservation
18 of the public peace, health or safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval.

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22 60-1-1182 RD 1/19/2025 5:41:53 AM
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