

Stricken language would be deleted from and underlined language would be added to present law.  
Act 449 of the Regular Session

State of Arkansas  
89th General Assembly  
Regular Session, 2013

As Engrossed: S3/4/13 S3/7/13

# A Bill

SENATE BILL 146

By: Senator J. Key

By: Representative Gossage

## For An Act To Be Entitled

*AN ACT CONCERNING THE PARTICIPATION OF SCHOOL  
RESOURCE OFFICERS INDIRECTLY PAID BY A SYSTEM  
EMPLOYER IN THE ARKANSAS TEACHER RETIREMENT SYSTEM;  
AND FOR OTHER PURPOSES. RETIREMENT SYSTEM ACT; AND  
FOR OTHER PURPOSES.*

## Subtitle

*CONCERNING THE PARTICIPATION OF SCHOOL  
RESOURCE OFFICERS INDIRECTLY PAID BY A  
SYSTEM EMPLOYER IN THE ARKANSAS TEACHER  
RETIREMENT SYSTEM.*

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

*SECTION 1. Arkansas Code § 24-7-501(a), concerning membership in the  
Arkansas Teacher Retirement System,, is amended to add an additional  
subdivision to read as follows:*

*"(3)(A) School resource officers who are qualified under this  
subdivision and elect to participate in the system on or after July 1, 2013.*

*(B) To participate in the system:*

*(i) A school resource officer paid indirectly by a  
system employer shall be:*

*(a) A retiree of a reciprocal system;*

*(b) An Arkansas-certified law enforcement*

*officer; and*

*(c) Employed primarily to provide services at*



a system employer; and

(ii) A school resource officer paid indirectly by a system employer shall not:

(a) Have participated in the Arkansas Police Officers' Deferred Retirement Option Plan; and

(b) Be eligible to participate as an active member of the public retirement system that covers the direct employer of the school resource officer.

(C) A school resource officer shall not receive retirement credit for the same service or salary in another public retirement system in Arkansas.

(D)(i) A system employer may authorize a school resource officer who is indirectly paid by the system employer to participate as a member of the system by adopting a resolution.

(ii) A resolution adopted by the system employer shall:

(a) Authorize a school resource officer employed by the system employer to participate as a member of the system; and

(b) State the employer's agreement to act as the system employer for the purpose of reporting service, paying contributions to the system on behalf of a school resource officer, and performing all member services as if the school resource officer were directly employed by the system employer.

(iii) A school resource officer paid indirectly by a system employer is not eligible to participate as a system member unless the system employer explicitly authorizes such participation by resolution.

(E)(i) The salary and service used to determine contributions and benefits in the system shall be based on the salary paid to the school resource officer for performing the services of a school resource officer for the system employer.

(ii) If an employer reimburses another public entity for the payment of the school resource officer's salary and salary related costs, the employer receiving the employment services of the school resource officer shall be the system employer for the purpose of system participation and not the direct public employer.

(iii) If a system employer pays all or part of a

school resource officer's salary indirectly by reimbursing a law enforcement agency in Arkansas, the system shall treat all salary indirectly paid by the system employer to the school resource officer as if it had been paid by the system employer directly.

(F) If a school resource officer becomes a member of the system and his or her salary is paid indirectly by a system employer, then the only employer contribution due on the salary shall be the employer contribution payable to the system.

(G) Service as a school resource officer rendered before July 1, 2013, shall not be purchased.

/s/J. Key

**APPROVED: 03/21/2013**

