

# House Bill 3129

Sponsored by Representative BARKER, Senator AVAKIAN

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Requires that non-PERS public employer that employs police officers or firefighters and imposes income tax must either exempt all local, state and federal retirees from tax or provide benefit increases to employer's retired police officers or firefighters that are adequate to compensate retirees for taxation of retirement benefits.

## A BILL FOR AN ACT

1  
2 Relating to public employee retirement.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. (1) As used in this section, "non-PERS public employer" means a local gov-**  
5 **ernment, as defined in ORS 174.116, that employs police officers or firefighters and that,**  
6 **pursuant to the provisions of ORS 237.620 (4), provides retirement benefits to those employ-**  
7 **ees other than by participation in the Public Employees Retirement System.**

8 **(2) If a non-PERS public employer imposes a tax based on income, the public employer**  
9 **must either:**

10 **(a) Exempt all local, state and federal retirees from the tax; or**

11 **(b) Provide benefit increases to retired police officers or firefighters who were employed**  
12 **by the non-PERS public employer that are adequate to compensate those retirees for the**  
13 **taxation of the retirement benefits of those employees. No other retirement benefit or other**  
14 **benefit provided by the non-PERS public employer may be decreased by the non-PERS public**  
15 **employer by reason of the increases mandated by this paragraph.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.  
New sections are in **boldfaced** type.