

NOTICE OF RULE ADOPTION-FINAL RULE

**STATE OF MISSISSIPPI
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Public Employees' Retirement System
c/o Denise Mounger
429 Mississippi Street
Jackson, Mississippi 39201

Specific Legal Authority authorizing the promulgation of Rule: MCA Section 25-11-15(6)

Reference to Rules repealed, amended or suspended by the Proposed Rule: Amended Regulation 54

(601) 359-2281
DMounger@pers.ms.gov

Date Rule Proposed: December 16, 2008

Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule:

The purpose of this regulation is to provide the administrative framework for implementing the special tax exclusion made available by Section 845 of the Pension Protection Act of 2006 to an "eligible retired public safety officer" of all qualifying retirement systems administered by the Board of Trustees of the Public Employees' Retirement System. The proposed amendment is to clarify qualifying insurance plans and the manner in which the selection is made by the retiree.

The Agency Rule Making Record for this rule including any written comments received during the comment period and the record of any oral proceeding is available for public inspection by contacting the Agency at the above address.

An oral proceeding was held on this rule:

Date:
Time:
Place:

An oral proceeding was not held on this rule.

The Agency has considered the written comments and the presentation made in any oral proceedings, and

This rule as adopted is without variance from the proposed rule.

This rule as adopted differs from the proposed rule as there are minor editorial changes which affect the form rather than the substance of the rule. See attached letter.

The rule as adopted differs from the proposed rule. The differences however are:
Within the scope of the matters in the Notice of Proposed Rule Adoption, the logical outgrowth of the contents of the Notice of Proposed Rule Adoption and the comments submitted in response thereto, and
The Notice of Proposed Rule Adoption provided fair warning that the outcome of the proposed rule adoption could be the rule in question.

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.

Effective Date of Rule: January 19, 2009