

# HOUSE BILL No. 4482

March 23, 2011, Introduced by Rep. Gilbert and referred to the Committee on Tax Policy.

A bill to amend 1957 PA 261, entitled  
"Michigan legislative retirement system act,"  
by amending section 57 (MCL 38.1057), as amended by 2002 PA 97.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 57. (1) ~~All~~ **EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION,**  
2 **ALL** retirement allowances and other benefits payable under this act  
3 and all accumulated credits of members, deferred vested members,  
4 and retirants in this retirement system are not subject to taxation  
5 by this state or any political subdivisions of this state.

6       (2) **BEGINNING JANUARY 1, 2012, ALL RETIREMENT ALLOWANCES AND**  
7 **OTHER BENEFITS PAYABLE UNDER THIS ACT AND ALL ACCUMULATED CREDITS**  
8 **OF MEMBERS, DEFERRED VESTED MEMBERS, AND RETIRANTS IN THIS**  
9 **RETIREMENT SYSTEM ARE SUBJECT TO TAXATION BY THIS STATE UPON**  
10 **DISTRIBUTION TO A MEMBER, DEFERRED VESTED MEMBER, OR RETIRANT.**

1           (3) ~~(2)~~—All retirement allowances and other benefits payable  
2 under this act and all accumulated contributions of members,  
3 deferred vested members, and retirants in this retirement system  
4 are subject to the public employee retirement benefit protection  
5 act, 2002 PA 100, MCL 38.1681 TO 38.1689.