

GOVERNMENT CODE

CHAPTER 810. MISCELLANEOUS PROVISIONS

Sec. 810.001. ESTABLISHMENT OF PUBLIC RETIREMENT SYSTEM. (a) In this section:

(1) "Political entity" means a municipality or any agency thereof, a junior college district, river authority, water district, appraisal district, or other special purpose district or authority that is created pursuant to state law and that is not an agency of the state.

(2) "Public retirement system" means a continuing, organized program or plan (including a plan qualified under Section 401(a) of the Internal Revenue Code of 1986) of service retirement, disability retirement, or death benefits for officers or employees of a political entity, other than:

(A) a program providing only workers' compensation benefits;

(B) a program administered by the federal government;

(C) an individual retirement account or individual retirement annuity within the meaning of Section 408 or a retirement bond within the meaning of Section 409 of the Internal Revenue Code of 1986 (26 U.S.C. Sections 408, 409);

(D) an individual account plan consisting of an annuity contract described by Section 403(b) of the Internal Revenue Code of 1986 (26 U.S.C. Section 403); or

(E) an eligible state deferred compensation plan described by Section 457(b) of the Internal Revenue Code of 1986 (26 U.S.C. Section 457).

(b) Except as provided by Subsection (d), the governing body of a political entity may establish and maintain a public retirement system for its appointive officers and employees and determine the benefits, funding source and amount, and administration of the system. Each active member of a public retirement system established under the authority provided by this section shall contribute to the system an amount, if any, determined by the political entity. The political entity shall contribute for each active member in a defined contribution plan or a defined benefit plan an amount determined by the political entity to be required to meet the system's benefit plan.

(c) The governing body of the political entity may arrange for administration of the system by a private provider of public retirement benefits, whether or not the provider is also a source of benefits provided for under the system.

(d) The authority granted by Subsections (b) and (c) does not apply to a political entity to the extent that the entity, by specific statute, is:

(1) required to establish or participate exclusively in a particular public retirement system; or

(2) prohibited from establishing or participating in any public retirement system or in a particular retirement system.

(e) The authority granted by Subsections (b) and (c) is in addition to any other statutory authority to provide a public retirement system or programs specifically excluded from the definition of a public retirement system.

(f) Every political entity which establishes or maintains a public retirement system covered under this Act shall file all reports with the State Pension Review Board required by Chapter 802. If a political subdivision establishes a retirement program that would be a "public retirement system" within the meaning ascribed to that term by Section 801.001, but for the fact that the program is administered by a life insurance company, the subdivision shall notify the State Pension Review Board of the establishment of the program and the name of the administering company.

(g) "Civil union" means any relationship status that grants to the parties of the relationship the same legal protections, benefits, and responsibilities as are granted to the spouses of a marriage.

(h) For purposes of this title, the state may not give effect to a:

(1) public act, record, or judicial proceeding that recognizes or validates a marriage or civil union between persons of the same sex; or

(2) right or claim asserted as a result of the purported marriage or civil union.

(i) Subsection (h) does not preclude the enforcement in this state of an order issued in another state relating to child custody, child support, or property division, including a qualified domestic relations order.

(j) A single governmental employer is not considered to be permitting a person who is a public employee, officer, or retiree of that employer to be receiving benefits from more than one system or program of retirement for the same service if:

(1) the employer participates in the Texas Municipal Retirement System or the Texas County and District Retirement System and also sponsors one or more supplemental plans:

(A) funded by the employer, the employee, or a combination of the employer and the employee; and

(B) established before January 1, 2005; and

(2) the amount of the combined benefits paid to the person by the Texas Municipal Retirement System or the Texas County and District Retirement System and all of the supplemental plans described by Subdivision (1) is in compliance with Section 415, Internal Revenue Code of 1986.

Added by Acts 1991, 72nd Leg., ch. 589, Sec. 1, eff. June 16, 1991. Amended by Acts 2001, 77th Leg., ch. 1231, Sec. 46, eff. Sept. 1, 2001; Acts 2005, 79th Leg., ch. 1157, Sec. 1, eff. June 18, 2005.