

AMENDMENTS TO LB468

Introduced by Nebraska Retirement Systems.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 24-701, Revised Statutes Cumulative Supplement,
4 2014, is amended to read:

5 24-701 For purposes of the Judges Retirement Act, unless the context
6 otherwise requires:

7 (1) Fund means the Nebraska Retirement Fund for Judges;

8 (2) Judge means and includes (a) all duly elected or appointed Chief
9 Justices or judges of the Supreme Court and judges of the district courts
10 of Nebraska who serve in such capacity on and after January 3, 1957, (b)
11 (i) all duly appointed judges of the Nebraska Workmen's Compensation
12 Court who served in such capacity on and after September 20, 1957, and
13 prior to July 17, 1986, and (ii) judges of the Nebraska Workers'
14 Compensation Court who serve in such capacity on and after July 17, 1986,
15 (c) judges of separate juvenile courts, (d) judges of the county courts
16 of the respective counties who serve in such capacity on and after
17 January 5, 1961, (e) judges of the county court and clerk magistrates who
18 were associate county judges and members of the fund at the time of their
19 appointment as clerk magistrates, (f) judges of municipal courts
20 established by Chapter 26, article 1, who served in such capacity on and
21 after October 23, 1967, and prior to July 1, 1985, and (g) judges of the
22 Court of Appeals;

23 (3) Prior service means all the periods of time any person has
24 served as a (a) judge of the Supreme Court or judge of the district court
25 prior to January 3, 1957, (b) judge of the county court prior to January
26 5, 1961, (c) judge of the Nebraska Workmen's Compensation Court prior to
27 September 20, 1957, (d) judge of the separate juvenile court, or (e)

1 judge of the municipal court prior to October 23, 1967;

2 (4)(a) Current service means the period of service (i) any judge of
3 the Supreme Court or judge of the district court serves in such capacity
4 from and after January 3, 1957, (ii)(A) any judge of the Nebraska
5 Workmen's Compensation Court served in such capacity from and after
6 September 20, 1957, and prior to July 17, 1986, and (B) any judge of the
7 Nebraska Workers' Compensation Court serves in such capacity on and after
8 July 17, 1986, (iii) any county judge serves in such capacity from and
9 after January 5, 1961, (iv) any judge of a separate juvenile court serves
10 in such capacity, (v) any judge of the municipal court served in such
11 capacity subsequent to October 23, 1967, and prior to July 1, 1985, (vi)
12 any judge of the county court or associate county judge serves in such
13 capacity subsequent to January 4, 1973, (vii) any clerk magistrate, who
14 was an associate county judge and a member of the fund at the time of
15 appointment as a clerk magistrate, serves in such capacity from and after
16 July 1, 1986, and (viii) any judge of the Court of Appeals serves in such
17 capacity on or after September 6, 1991.

18 (b) Current service shall not be deemed to be interrupted by (i)
19 temporary or seasonal suspension of service that does not terminate the
20 employee's employment, (ii) leave of absence authorized by the employer
21 for a period not exceeding twelve months, (iii) leave of absence because
22 of disability, or (iv) military service, when properly authorized by the
23 board. Current service does not include any period of disability for
24 which disability retirement benefits are received under section 24-709;

25 (5) Military service means active service of (a) any judge of the
26 Supreme Court or judge of the district court in any of the armed forces
27 of the United States during a war or national emergency prior or
28 subsequent to September 18, 1955, if such service commenced while such
29 judge was holding the office of judge, (b) any judge of the Nebraska
30 Workmen's Compensation Court or the Nebraska Workers' Compensation Court
31 in any of the armed forces of the United States during a war or national

1 emergency prior or subsequent to September 20, 1957, if such service
2 commenced while such judge was holding the office of judge, (c) any judge
3 of the municipal court in any of the armed forces of the United States
4 during a war or national emergency prior or subsequent to October 23,
5 1967, and prior to July 1, 1985, if such service commenced while such
6 judge was holding the office of judge, (d) any judge of the county court
7 or associate county judge in any of the armed forces of the United States
8 during a war or national emergency prior or subsequent to January 4,
9 1973, if such service commenced while such judge was holding the office
10 of judge, (e) any clerk magistrate, who was an associate county judge and
11 a member of the fund at the time of appointment as a clerk magistrate, in
12 any of the armed forces of the United States during a war or national
13 emergency on or after July 1, 1986, if such service commenced while such
14 clerk magistrate was holding the office of clerk magistrate, and (f) any
15 judge of the Court of Appeals in any of the armed forces of the United
16 States during a war or national emergency on or after September 6, 1991,
17 if such service commenced while such judge was holding the office of
18 judge. The board shall have the power to determine when a national
19 emergency exists or has existed for the purpose of applying this
20 definition and provision;

21 (6) Creditable service means the total number of years served as a
22 judge, including prior service, military service, and current service,
23 computed to the nearest one-twelfth year. For current service prior to
24 the time that the member has contributed the required percentage of
25 salary until the maximum benefit as limited by section 24-710 has been
26 earned, creditable service does not include current service for which
27 member contributions are not made or are withdrawn and not repaid;

28 (7)(a) Compensation means the statutory salary of a judge or the
29 salary being received by such judge pursuant to law. Compensation does
30 not include compensation for unused sick leave or unused vacation leave
31 converted to cash payments, insurance premiums converted into cash

1 payments, reimbursement for expenses incurred, fringe benefits, per
2 diems, or bonuses for services not actually rendered, including, but not
3 limited to, early retirement inducements, cash awards, and severance pay,
4 except for retroactive salary payments paid pursuant to court order,
5 arbitration, or litigation and grievance settlements. Compensation
6 includes overtime pay, member retirement contributions, and amounts
7 contributed by the member to plans under sections 125 and 457 of the
8 Internal Revenue Code as defined in section 49-801.01 or any other
9 section of the code which defers or excludes such amounts from income.

10 (b) Compensation in excess of the limitations set forth in section
11 401(a)(17) of the Internal Revenue Code as defined in section 49-801.01
12 shall be disregarded. For an employee who was a member of the retirement
13 system before the first plan year beginning after December 31, 1995, the
14 limitation on compensation shall not be less than the amount which was
15 allowed to be taken into account under the retirement system as in effect
16 on July 1, 1993;

17 (8) Beneficiary means a person so designated by a judge in the last
18 designation of beneficiary on file with the board or, if no designated
19 person survives or if no designation is on file, the estate of such
20 judge;

21 (9) Normal form annuity means a series of equal monthly payments
22 payable at the end of each calendar month during the life of a retired
23 judge as provided in sections 24-707 and 24-710, except as provided in
24 section 42-1107. The first payment shall include all amounts accrued
25 since the effective date of the award of the annuity. The last payment
26 shall be at the end of the calendar month in which such judge dies. If at
27 the time of death the amount of annuity payments such judge has received
28 is less than contributions to the fund made by such judge, plus regular
29 interest, the difference shall be paid to the beneficiary or estate;

30 (10) Board means the Public Employees Retirement Board;

31 (11) Member means a judge eligible to participate in the retirement

1 system established under the Judges Retirement Act;

2 (12) Original member means a judge who first served as a judge prior
3 to December 25, 1969, who does not elect to become a future member
4 pursuant to subsection (8) of section 24-703 or section 24-710.01, and
5 who was retired on or before December 31, 1992;

6 (13) Future member means a judge who first served as a judge on or
7 after December 25, 1969, or means a judge who first served as a judge
8 prior to December 25, 1969, who elects to become a future member on or
9 before June 30, 1970, as provided in subsection (8) of section 24-703 or
10 section 24-710.01;

11 (14) Final average compensation for a judge who becomes a member
12 prior to July 1, 2015, means the average monthly compensation for the
13 three twelve-month periods of service as a judge in which compensation
14 was the greatest or, in the event of a judge serving less than three
15 twelve-month periods, the average monthly compensation for such judge's
16 period of service. Final average compensation for a judge who becomes a
17 member on and after July 1, 2015, means the average monthly compensation
18 for the five twelve-month periods of service as a judge in which
19 compensation was the greatest or, in the event of a judge serving less
20 than five twelve-month periods, the average monthly compensation for such
21 judge's period of service;

22 (15) Regular interest means interest fixed at a rate equal to the
23 daily treasury yield curve for one-year treasury securities, as published
24 by the Secretary of the Treasury of the United States, that applies on
25 July 1 of each year, which may be credited monthly, quarterly,
26 semiannually, or annually as the board may direct;

27 (16) Normal retirement date means the first day of the month
28 following attainment of age sixty-five;

29 (17) Actuarial equivalence means the equality in value of the
30 aggregate amounts expected to be received under different forms of
31 payment. The determinations are to be based on the 1994 Group Annuity

1 Mortality Table reflecting sex-distinct factors blended using seventy-
2 five percent of the male table and twenty-five percent of the female
3 table. An interest rate of eight percent per annum shall be reflected in
4 making these determinations;

5 (18) Current benefit means the initial benefit increased by all
6 adjustments made pursuant to the Judges Retirement Act;

7 (19) Initial benefit means the retirement benefit calculated at the
8 time of retirement;

9 (20) Plan year means the twelve-month period beginning on July 1 and
10 ending on June 30 of the following year;

11 (21) Retirement application means the form approved and provided by
12 the retirement system for acceptance of a member's request for either
13 regular or disability retirement;

14 (22) Retirement date means (a) the first day of the month following
15 the date upon which a member's request for retirement is received on a
16 retirement application if the member is eligible for retirement and has
17 terminated employment or (b) the first day of the month following
18 termination of employment if the member is eligible for retirement and
19 has filed an application but has not yet terminated employment;

20 (23) Retirement system or system means the Nebraska Judges
21 Retirement System as provided in the Judges Retirement Act;

22 (24) Surviving spouse means (a) the spouse married to the member on
23 the date of the member's death or (b) the spouse or former spouse of the
24 member if survivorship rights are provided under a qualified domestic
25 relations order filed with the board pursuant to the Spousal Pension
26 Rights Act. The spouse or former spouse shall supersede the spouse
27 married to the member on the date of the member's death as provided under
28 a qualified domestic relations order. If the benefits payable to the
29 spouse or former spouse under the qualified domestic relations order are
30 less than the value of benefits entitled to the surviving spouse, the
31 spouse married to the member on the date of the member's death shall be

1 the surviving spouse for the balance of the benefits; and

2 (25) Termination of employment occurs on the date on which the State
3 Court Administrator's office determines that the judge's employer-
4 employee relationship with the State of Nebraska is dissolved. The State
5 Court Administrator's office shall notify the board of the date on which
6 such a termination has occurred. Termination of employment does not
7 include ceasing employment as a judge if the judge returns to regular
8 employment as a judge or is employed on a regular basis by another agency
9 of the State of Nebraska and there are less than one hundred twenty days
10 between the date when the judge's employer-employee relationship ceased
11 and the date when the employer-employee relationship recommences. It is
12 the responsibility of the employer that is involved in the termination of
13 employment to notify the board of such change in employment and provide
14 the board with such information as the board deems necessary. If the
15 board determines that termination of employment has not occurred and a
16 retirement benefit has been paid to a member of the retirement system
17 pursuant to section 24-710, the board shall require the member who has
18 received such benefit to repay the benefit to the retirement system.

19 Sec. 2. Section 24-701.01, Revised Statutes Cumulative Supplement,
20 2014, is amended to read:

21 24-701.01 Sections 24-701 to 24-714 and sections 5 and 6 of this act
22 shall be known and may be cited as the Judges Retirement Act.

23 Sec. 3. Section 24-703, Revised Statutes Cumulative Supplement,
24 2014, is amended to read:

25 24-703 (1) Each original member shall contribute monthly four
26 percent of his or her monthly compensation to the fund until the maximum
27 benefit as limited in subsection (1) of section 24-710 has been earned.
28 It shall be the duty of the Director of Administrative Services in
29 accordance with subsection (10) of this section to make a deduction of
30 four percent on the monthly payroll of each original member who is a
31 judge of the Supreme Court, a judge of the Court of Appeals, a judge of

1 the district court, a judge of a separate juvenile court, a judge of the
2 county court, a clerk magistrate of the county court who was an associate
3 county judge and a member of the fund at the time of his or her
4 appointment as a clerk magistrate, or a judge of the Nebraska Workers'
5 Compensation Court showing the amount to be deducted and its credit to
6 the fund. The Director of Administrative Services and the State Treasurer
7 shall credit the four percent as shown on the payroll and the amounts
8 received from the various counties to the fund and remit the same to the
9 director in charge of the judges retirement system who shall keep an
10 accurate record of the contributions of each judge.

11 (2)(a) In addition to the contribution required under subdivision
12 (c) of this subsection, beginning on July 1, 2004, each future member who
13 became a member prior to July 1, 2015, and who has not elected to make
14 contributions and receive benefits as provided in section 24-703.03 shall
15 contribute monthly six percent of his or her monthly compensation to the
16 fund until the maximum benefit as limited in subsection (2) of section
17 24-710 has been earned. After the maximum benefit as limited in
18 subsection (2) of section 24-710 has been earned, such future member
19 shall make no further contributions to the fund, except that (i) any time
20 the maximum benefit is changed, a future member who has previously earned
21 the maximum benefit as it existed prior to the change shall contribute
22 monthly six percent of his or her monthly compensation to the fund until
23 the maximum benefit as changed and as limited in subsection (2) of
24 section 24-710 has been earned and (ii) such future member shall continue
25 to make the contribution required under subdivision (c) of this
26 subsection.

27 (b) In addition to the contribution required under subdivision (c)
28 of this subsection, beginning on July 1, 2004, a judge who became a
29 member prior to July 1, 2015, who first serves as a judge on or after
30 such date or a future member who became a member prior to July 1, 2015,
31 and who elects to make contributions and receive benefits as provided in

1 section 24-703.03 shall contribute monthly eight percent of his or her
2 monthly compensation to the fund until the maximum benefit as limited by
3 subsection (2) of section 24-710 has been earned. In addition to the
4 contribution required under subdivision (c) of this subsection, after the
5 maximum benefit as limited in subsection (2) of section 24-710 has been
6 earned, such judge or future member shall contribute monthly four percent
7 of his or her monthly compensation to the fund for the remainder of his
8 or her active service.

9 (c) Beginning on July 1, 2009, a member or judge described in
10 subdivisions (a) and (b) of this subsection shall contribute monthly an
11 additional one percent of his or her monthly compensation to the fund.

12 (d) Beginning on July 1, 2015, a judge who first serves as a judge
13 on or after such date shall contribute monthly ten percent of his or her
14 monthly compensation to the fund.

15 (e) It shall be the duty of the Director of Administrative
16 Services to make a deduction on the monthly payroll of each such future
17 member who is a judge of the Supreme Court, a judge of the Court of
18 Appeals, a judge of the district court, a judge of a separate juvenile
19 court, a judge of the county court, a clerk magistrate of the county
20 court who was an associate county judge and a member of the fund at the
21 time of his or her appointment as a clerk magistrate, or a judge of the
22 Nebraska Workers' Compensation Court showing the amount to be deducted
23 and its credit to the fund. This shall be done each month. The Director
24 of Administrative Services and the State Treasurer shall credit the
25 amount as shown on the payroll and the amounts received from the various
26 counties to the fund and remit the same to the director in charge of the
27 judges retirement system who shall keep an accurate record of the
28 contributions of each judge.

29 (3) Except as otherwise provided in this subsection, a Nebraska
30 Retirement Fund for Judges fee of six dollars shall be taxed as costs in
31 each (a) civil cause of action, criminal cause of action, traffic

1 misdemeanor or infraction, and city or village ordinance violation filed
2 in the district courts, the county courts, and the separate juvenile
3 courts, (b) beginning October 1, 2015, enrollment in a pretrial diversion
4 program established under section 29-3602, (c) filing in the district
5 court of an order, award, or judgment of the Nebraska Workers'
6 Compensation Court or any judge thereof pursuant to section 48-188, (d e)
7 appeal or other proceeding filed in the Court of Appeals, and (e d)
8 original action, appeal, or other proceeding filed in the Supreme Court.
9 In county courts a sum shall be charged which is equal to ten percent of
10 each fee provided by sections 33-125, 33-126.02, 33-126.03, and
11 33-126.06, rounded to the nearest even dollar. No judges retirement fee
12 shall be charged for filing a report pursuant to sections 33-126.02 and
13 33-126.06. When collected by the clerk of the district or county court,
14 such fees shall be paid and information submitted to the director in
15 charge of the judges retirement system on forms prescribed by the board
16 by the clerk within ten days after the close of each calendar quarter,
17 except that fees related to pretrial diversion programs shall be paid and
18 information submitted by the appropriate county treasurer or city
19 treasurer. Beginning July 1, 2015, the county attorney or city attorney
20 in each county or city that has established a pretrial diversion program
21 shall inform the director in charge of the judges retirement system, in
22 writing, which pretrial diversion programs have been established. The
23 board may charge a late administrative processing fee not to exceed
24 twenty-five dollars if the information is not timely received or the
25 money is delinquent. In addition, the board may charge a late fee of
26 thirty-eight thousandths of one percent of the amount required to be
27 submitted pursuant to this section for each day such amount has not been
28 received. ~~The Such~~ director shall promptly thereafter remit the same to
29 the State Treasurer for credit to the fund. The director shall separately
30 account for fees received from pretrial diversion programs. No Nebraska
31 Retirement Fund for Judges fee which is uncollectible for any reason

1 shall be waived by a county judge as provided in section 29-2709.

2 (4) All expenditures from the fund shall be authorized by voucher in
3 the manner prescribed in section 24-713. The fund shall be used for the
4 payment of all annuities and other benefits and for the expenses of
5 administration.

6 (5) The fund shall consist of the total fund as of December 25,
7 1969, the contributions of members as provided in this section, all
8 supplementary court fees as provided in subsection (3) of this section,
9 and any required contributions of the state.

10 (6) Not later than January 1 of each year, the State Treasurer shall
11 transfer to the fund the amount certified by the board as being necessary
12 to pay the cost of any benefits accrued during the fiscal year ending the
13 previous June 30 in excess of member contributions for that fiscal year
14 and court fees as provided in subsection (3) of this section and fees
15 pursuant to sections 25-2804, 33-103, 33-103.01, 33-106, 33-106.02,
16 33-123, 33-125, 33-126.02, 33-126.03, and 33-126.06 and directed to be
17 remitted to the fund, if any, for that fiscal year plus any required
18 contributions of the state as provided in subsection (9) of this section.

19 (7) Benefits under the retirement system to members or to their
20 beneficiaries shall be paid from the fund.

21 (8) Any member who is making contributions to the fund on December
22 25, 1969, may, on or before June 30, 1970, elect to become a future
23 member by delivering written notice of such election to the board.

24 (9) Not later than January 1 of each year, the State Treasurer shall
25 transfer to the fund an amount, determined on the basis of an actuarial
26 valuation as of the previous June 30 and certified by the board, to fully
27 fund the unfunded accrued liabilities of the retirement system as of June
28 30, 1988, by level payments up to January 1, 2000. Such valuation shall
29 be on the basis of actuarial assumptions recommended by the actuary,
30 approved by the board, and kept on file with the board. For the fiscal
31 year beginning July 1, 2013, and each fiscal year thereafter, the actuary

1 for the board shall perform an actuarial valuation of the system using
2 the entry age actuarial cost method. Under this method, the actuarially
3 required funding rate is equal to the normal cost rate, plus the
4 contribution rate necessary to amortize the unfunded actuarial accrued
5 liability on a level percentage of salary basis. The normal cost under
6 this method shall be determined for each individual member on a level
7 percentage of salary basis. The normal cost amount is then summed for all
8 members. Beginning July 1, 2006, any existing unfunded liabilities shall
9 be reinitialized and amortized over a thirty-year period, and during each
10 subsequent actuarial valuation, changes in the funded actuarial accrued
11 liability due to changes in benefits, actuarial assumptions, the asset
12 valuation method, or actuarial gains or losses shall be measured and
13 amortized over a thirty-year period beginning on the valuation date of
14 such change. If the unfunded actuarial accrued liability under the entry
15 age actuarial cost method is zero or less than zero on an actuarial
16 valuation date, then all prior unfunded actuarial accrued liabilities
17 shall be considered fully funded and the unfunded actuarial accrued
18 liability shall be reinitialized and amortized over a thirty-year period
19 as of the actuarial valuation date. If the actuarially required
20 contribution rate exceeds the rate of all contributions required pursuant
21 to the Judges Retirement Act, there shall be a supplemental appropriation
22 sufficient to pay for the differences between the actuarially required
23 contribution rate and the rate of all contributions required pursuant to
24 the Judges Retirement Act.

25 (10) The state or county shall pick up the member contributions
26 required by this section for all compensation paid on or after January 1,
27 1985, and the contributions so picked up shall be treated as employer
28 contributions pursuant to section 414(h)(2) of the Internal Revenue Code
29 in determining federal tax treatment under the code and shall not be
30 included as gross income of the member until such time as they are
31 distributed or made available. The contributions, although designated as

1 member contributions, shall be paid by the state or county in lieu of
2 member contributions. The state or county shall pay these member
3 contributions from the same source of funds which is used in paying
4 earnings to the member. The state or county shall pick up these
5 contributions by a compensation deduction through a reduction in the
6 compensation of the member. Member contributions picked up shall be
7 treated for all purposes of the Judges Retirement Act in the same manner
8 and to the extent as member contributions made prior to the date picked
9 up.

10 Sec. 4. Section 24-710.13, Revised Statutes Cumulative Supplement,
11 2014, is amended to read:

12 24-710.13 On July 1 of each year, for judges who became members
13 prior to July 1, 2015:

14 (1) ~~The Beginning July 1, 2011, and each July 1 thereafter, the~~
15 board shall determine the number of retired members or beneficiaries
16 ~~described in subdivision (4)(b) of this section~~ in the retirement system
17 and an annual benefit adjustment shall be made by the board for each
18 retired member or beneficiary under one of the cost-of-living adjustment
19 calculation methods found in subdivision subsection (2), (3), or (4) of
20 this section. Each retired member or beneficiary, if eligible, shall
21 receive an annual benefit adjustment under the cost-of-living adjustment
22 calculation method that provides the retired member or beneficiary the
23 greatest annual benefit adjustment increase. No retired member or
24 beneficiary shall receive an annual benefit adjustment under more than
25 one of the cost-of-living adjustment calculation methods provided in this
26 section; -

27 (2) The current benefit paid to a retired member or beneficiary
28 under this subdivision subsection shall be adjusted so that the
29 purchasing power of the benefit being paid is not less than seventy-five
30 percent of the purchasing power of the initial benefit. The purchasing
31 power of the initial benefit in any year following the year in which the

1 initial benefit commenced shall be calculated by dividing the United
2 States Department of Labor, Bureau of Labor Statistics, Consumer Price
3 Index for Urban Wage Earners and Clerical Workers factor on June 30 of
4 the current year by the Consumer Price Index for Urban Wage Earners and
5 Clerical Workers factor on June 30 of the year in which the benefit
6 commenced. The result shall be multiplied by the product that results
7 when the amount of the initial benefit is multiplied by seventy-five
8 percent. In any year in which applying the adjustment provided in
9 subdivision ~~subsection~~ (3) of this section results in a benefit which
10 would be less than seventy-five percent of the purchasing power of the
11 initial benefit as calculated in this subdivision ~~subsection~~, the
12 adjustment shall instead be equal to the percentage change in the
13 Consumer Price Index for Urban Wage Earners and Clerical Workers factor
14 from the prior year to the current year; -

15 (3) The current benefit paid to a retired member or beneficiary
16 under this subdivision ~~subsection~~ shall be increased annually by the
17 lesser of (a) the percentage change in the Consumer Price Index for Urban
18 Wage Earners and Clerical Workers for the period between June 30 of the
19 prior year to June 30 of the present year or (b) two and one-half
20 percent; -

21 (4)(a) The current benefit paid to a retired member or beneficiary
22 under this subdivision ~~subsection~~ shall be calculated by multiplying the
23 retired member's or beneficiary's total monthly benefit by the lesser of
24 (i) the cumulative change in the Consumer Price Index for Urban Wage
25 Earners and Clerical Workers from the last adjustment of the total
26 monthly benefit of each retired member or beneficiary through June 30 of
27 the year for which the annual benefit adjustment is being calculated or
28 (ii) an amount equal to three percent per annum compounded for the period
29 from the last adjustment of the total monthly benefit of each retired
30 member or beneficiary through June 30 of the year for which the annual
31 benefit adjustment is being calculated.

1 (b) In order for a retired member or beneficiary to receive the
2 cost-of-living adjustment calculation method provided in this subdivision
3 ~~subsection~~, the retired member or beneficiary shall be (i) a retired
4 member or beneficiary who has been receiving a retirement benefit for at
5 least five years if the member had at least twenty-five years of
6 creditable service, (ii) a member who has been receiving a disability
7 retirement benefit for at least five years pursuant to section 24-709, or
8 (iii) a beneficiary who has been receiving a death benefit pursuant to
9 section 24-707 or 24-707.01 for at least five years, if the member's or
10 beneficiary's monthly accrual rate is less than or equal to the minimum
11 accrual rate as determined by this subdivision ~~subsection~~.

12 (c) The monthly accrual rate under this subdivision ~~subsection~~ is
13 the retired member's or beneficiary's total monthly benefit divided by
14 the number of years of creditable service earned by the retired or
15 deceased member.

16 (d) The total monthly benefit under this subdivision ~~subsection~~ is
17 the total benefit received by a retired member or beneficiary pursuant to
18 the Judges Retirement Act and previous adjustments made pursuant to this
19 section or any other provision of the act that grants a benefit or cost-
20 of-living increase, but the total monthly benefit shall not include sums
21 received by an eligible retired member or eligible beneficiary from
22 federal sources.

23 ~~(e) The Beginning July 1, 2010, the minimum accrual rate under this~~
24 ~~subsection was forty-six dollars and eighty-five cents. Beginning July 1,~~
25 ~~2011, the minimum accrual rate under this subsection was forty-eight~~
26 ~~dollars and seventy-five cents. Beginning July 1, 2012, the minimum~~
27 ~~accrual rate under this subsection was forty-nine dollars and fifty-two~~
28 ~~cents. Beginning July 1, 2013, the board shall annually adjust the~~
29 ~~minimum accrual rate to reflect the cumulative percentage change in the~~
30 ~~Consumer Price Index for Urban Wage Earners and Clerical Workers from the~~
31 ~~last adjustment of the minimum accrual rate; -~~

1 (5) ~~On July 1 each year Beginning July 1, 2011, and each July 1~~
2 ~~thereafter~~, each retired member or beneficiary shall receive the sum of
3 the annual benefit adjustment and such retiree's total monthly benefit
4 less withholding, which sum shall be the retired member's or
5 beneficiary's adjusted total monthly benefit. Each retired member or
6 beneficiary shall receive the adjusted total monthly benefit until the
7 expiration of the annuity option selected by the member or until the
8 retired member or beneficiary again qualifies for the annual benefit
9 adjustment, whichever occurs first; -

10 (6) The annual benefit adjustment pursuant to this section shall not
11 cause a current benefit to be reduced, and a retired member or
12 beneficiary shall never receive less than the adjusted total monthly
13 benefit until the annuity option selected by the member expires; and -

14 (7) The board shall adjust the annual benefit adjustment provided in
15 this section so that the cost-of-living adjustment provided to the
16 retired member or beneficiary at the time of the annual benefit
17 adjustment does not exceed the change in the Consumer Price Index for
18 Urban Wage Earners and Clerical Workers for the period between June 30 of
19 the prior year to June 30 of the present year. If the consumer price
20 index used in this section is discontinued or replaced, a substitute
21 index published by the United States Department of Labor shall be
22 selected by the board which shall be a reasonable representative
23 measurement of the cost-of-living for retired employees.

24 Sec. 5. On July 1 of each year, for judges who became members on or
25 after July 1, 2015:

26 (1) The board shall determine the number of retired members or
27 beneficiaries in the retirement system and an annual benefit adjustment
28 shall be made by the board for each retired member or beneficiary. The
29 benefit paid to a retired member or beneficiary under this section shall
30 be increased annually by the lesser of (a) the percentage change in the
31 Consumer Price Index for Urban Wage Earners and Clerical Workers for the

1 period between June 30 of the prior year to June 30 of the present year
2 or (b) one percent. If the consumer price index used in this section is
3 discontinued or replaced, a substitute index published by the United
4 States Department of Labor shall be selected by the board which shall be
5 a reasonable representative measurement of the cost-of-living for retired
6 employees;

7 (2) Each retired member or beneficiary shall receive the sum of the
8 annual benefit adjustment and such retiree's total monthly benefit less
9 withholding, which sum shall be the retired member's or beneficiary's
10 adjusted total monthly benefit. Each retired member or beneficiary shall
11 receive the adjusted total monthly benefit until the expiration of the
12 annuity option selected by the member or until the retired member or
13 beneficiary again qualifies for the annual benefit adjustment, whichever
14 occurs first; and

15 (3) The annual benefit adjustment pursuant to this section shall not
16 cause a current benefit to be reduced, and a retired member or
17 beneficiary shall never receive less than the adjusted total monthly
18 benefit until the annuity option selected by the member expires.

19 Sec. 6. (1) Beginning July 1, 2015, for judges who become members
20 on and after July 1, 2015, if the annual valuation made by the actuary,
21 as approved by the board, indicates that the system is fully funded and
22 has sufficient actuarial surplus to provide for a supplemental lump-sum
23 cost-of-living adjustment, the board may, in its discretion, elect to pay
24 a maximum one and one-half percent supplemental lump-sum cost-of-living
25 adjustment to each retired member or beneficiary based on the retired
26 member or beneficiary's total monthly benefit through June 30 of the year
27 for which the supplemental lump-sum cost-of-living adjustment is being
28 calculated. The supplemental lump-sum cost-of-living payment shall be
29 paid within sixty days after the board's decision. In no event shall the
30 board declare a supplemental lump-sum cost-of-living adjustment if such
31 adjustment would cause the plan to be less than fully funded.

1 (2) For purposes of this section, fully funded means the unfunded
2 actuarial accrued liability, based on the lesser of the actuarial value
3 and the market value, under the entry age actuarial cost method is less
4 than zero on the most recent actuarial valuation date.

5 (3) Any decision or determination by the board to declare or not
6 declare a cost-of-living adjustment or as to whether the annual valuation
7 indicates a sufficient actuarial surplus to provide for a cost-of-living
8 adjustment shall be made in the sole, absolute, and final discretion of
9 the board and shall not be subject to challenge by any member or
10 beneficiary. In no event shall the Legislature be constrained or limited
11 in amending the system notwithstanding the effect of any such change upon
12 the actuarial surplus of the system and the ability of the board to
13 declare future cost-of-living adjustments.

14 Sec. 7. Section 29-3602, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 29-3602 The county attorney of any county may establish a pretrial
17 diversion program with the concurrence of the county board. Any city
18 attorney may establish a pretrial diversion program with the concurrence
19 of the governing body of the city. Such programs shall be established
20 pursuant to sections 29-3603 and 29-3605 to 29-3609. Beginning July 1,
21 2015, and within sixty days after establishing new or additional pretrial
22 diversion programs, the county attorney or city attorney shall submit
23 written notification to the director in charge of the judges retirement
24 system, regarding the establishment of each program and provide
25 additional information as requested for purposes of remitting fees as
26 required in section 24-703.

27 Sec. 8. Section 29-3606, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 29-3606 (1) A pretrial diversion plan for minor traffic violations
30 shall consist of a driver's safety training program.

31 (2) A driver's safety training program shall:

1 (a) Provide a curriculum of driver's safety training, as approved by
2 the department, which is designed to educate persons committing minor
3 traffic violations and to deter future violations; and

4 (b) In addition to the fee established in section 24-703, require
5 ~~Require~~ payment of a fee approved by the department which is reasonable
6 and appropriate to defray the cost of the presentation of the program. A
7 jurisdiction shall charge a uniform fee for participation in a driver's
8 safety training program regardless of the traffic violation for which the
9 applicant was cited. Except for the fee established in section 24-703,
10 fees Fees received by a jurisdiction offering a driver's safety training
11 program may be utilized by such jurisdiction to pay for the costs of
12 administering and operating such program, to promote driver safety, and
13 to pay for the costs of administering and operating other safety and
14 educational programs within such jurisdiction.

15 (3) The program administrator of each driver's safety training
16 program shall keep a record of attendees and shall be responsible for
17 determining eligibility. A report of attendees at all driver's safety
18 training programs in the state shall be shared only with similar programs
19 throughout the state. All procedures for sharing records of attendees
20 among such programs shall conform with the rules and regulations adopted
21 and promulgated by the department to assure that no individual takes the
22 approved course more than once within any three-year period in Nebraska.
23 Such record of attendees and any related records shall not be considered
24 a public record as defined in section 84-712.01.

25 (4) The department shall approve the curriculum and fees of each
26 program and shall adopt and promulgate rules and regulations governing
27 such programs, including guidelines for fees, curriculum, and instructor
28 certification.

29 Sec. 9. Section 33-123, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 33-123 The county court shall be entitled to the following fees in

1 civil matters:

2 (1) For any and all services rendered up to and including the
3 judgment or dismissal of the action other than for a domestic relations
4 matter, twenty dollars of which two dollars shall be remitted to the
5 State Treasurer for credit to the Nebraska Retirement Fund for Judges
6 through June 30, 2015. Beginning July 1, 2015, through June 30, 2017,
7 four dollars of the twenty dollars shall be remitted to the State
8 Treasurer for credit to the Nebraska Retirement Fund for Judges.
9 Beginning July 1, 2017, five dollars of the twenty dollars shall be
10 remitted to the State Treasurer for credit to the Nebraska Retirement
11 Fund for Judges; ~~and for~~

12 (2) For any and all services rendered up to and including the
13 judgment or dismissal of a domestic relations matter, forty dollars; ~~for~~

14 (3) For filing a foreign judgment or a judgment transferred from
15 another court in this state, fifteen dollars; and ~~for~~

16 (4) For writs of execution, writs of restitution, garnishment, and
17 examination in aid of execution, five dollars each.

18 Sec. 10. Section 33-124, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 33-124 In criminal matters, including preliminary and juvenile
21 hearings, the county court shall receive, for any and all services
22 rendered up to and including the judgment or dismissal of the action and
23 the issuance of mittimus or discharge to the jailer, the sum of twenty
24 dollars of which two dollars shall be remitted to the State Treasurer for
25 credit to the Nebraska Retirement Fund for Judges through June 30, 2015.
26 Beginning July 1, 2015, through June 30, 2017, four dollars of the twenty
27 dollars shall be remitted to the State Treasurer for credit to the
28 Nebraska Retirement Fund for Judges. Beginning July 1, 2017, five dollars
29 of the twenty dollars shall be remitted to the State Treasurer for credit
30 to the Nebraska Retirement Fund for Judges.

31 Sec. 11. Section 33-125, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 33-125 (1) In probate matters the county court shall be entitled to
3 receive the following fees:

4 (a) For probate proceedings commenced and closed informally, twenty-
5 two dollars of which two dollars shall be remitted to the State Treasurer
6 for credit to the Nebraska Retirement Fund for Judges; for each petition
7 or application filed within the informal proceedings, twenty-two dollars
8 of which two dollars shall be remitted to the State Treasurer for credit
9 to the Nebraska Retirement Fund for Judges through June 30, 2015.
10 Beginning July 1, 2015, through June 30, 2017, four dollars of the twenty
11 dollars shall be remitted to the State Treasurer for credit to the
12 Nebraska Retirement Fund for Judges. Beginning July 1, 2017, five dollars
13 of the twenty dollars shall be remitted to the State Treasurer for credit
14 to the Nebraska Retirement Fund for Judges. For ;—and for any other
15 proceeding under the Nebraska Probate Code for which no court fee is
16 established by statute, twenty-two dollars of which two dollars shall be
17 remitted to the State Treasurer for credit to the Nebraska Retirement
18 Fund for Judges through June 30, 2015. Beginning July 1, 2015, through
19 June 30, 2017, four dollars of the twenty dollars shall be remitted to
20 the State Treasurer for credit to the Nebraska Retirement Fund for
21 Judges. Beginning July 1, 2017, five dollars of the twenty dollars shall
22 be remitted to the State Treasurer for credit to the Nebraska Retirement
23 Fund for Judges. The fees assessed under this subdivision shall not
24 exceed the fees which would be assessed for a formal probate under
25 subdivision (b) of this subsection; and

26 (b) For probate proceedings commenced or closed formally:

27 (i) When the value does not exceed one thousand dollars, twenty-two
28 dollars;

29 (ii) When the value exceeds one thousand dollars and is not more
30 than two thousand dollars, thirty dollars;

31 (iii) When the value exceeds two thousand dollars and is not more

1 than five thousand dollars, fifty dollars;

2 (iv) When the value exceeds five thousand dollars and is not more
3 than ten thousand dollars, seventy dollars;

4 (v) When the value exceeds ten thousand dollars and is not more than
5 twenty-five thousand dollars, eighty dollars;

6 (vi) When the value exceeds twenty-five thousand dollars and is not
7 more than fifty thousand dollars, one hundred dollars;

8 (vii) When the value exceeds fifty thousand dollars and is not more
9 than seventy-five thousand dollars, one hundred twenty dollars;

10 (viii) When the value exceeds seventy-five thousand dollars and is
11 not more than one hundred thousand dollars, one hundred sixty dollars;

12 (ix) When the value exceeds one hundred thousand dollars and is not
13 more than one hundred twenty-five thousand dollars, two hundred twenty
14 dollars;

15 (x) When the value exceeds one hundred twenty-five thousand dollars
16 and is not more than one hundred fifty thousand dollars, two hundred
17 fifty dollars;

18 (xi) When the value exceeds one hundred fifty thousand dollars and
19 is not more than one hundred seventy-five thousand dollars, two hundred
20 seventy dollars;

21 (xii) When the value exceeds one hundred seventy-five thousand
22 dollars and is not more than two hundred thousand dollars, three hundred
23 dollars;

24 (xiii) When the value exceeds two hundred thousand dollars and is
25 not more than three hundred thousand dollars, three hundred fifty
26 dollars;

27 (xiv) When the value exceeds three hundred thousand dollars and is
28 not more than four hundred thousand dollars, four hundred dollars;

29 (xv) When the value exceeds four hundred thousand dollars and is not
30 more than five hundred thousand dollars, five hundred dollars;

31 (xvi) When the value exceeds five hundred thousand dollars and is

1 not more than seven hundred fifty thousand dollars, six hundred dollars;
2 (xvii) When the value exceeds seven hundred fifty thousand dollars
3 and is not more than one million dollars, seven hundred dollars;

4 (xviii) When the value exceeds one million dollars and is not more
5 than two million five hundred thousand dollars, eight hundred dollars;

6 (xix) When the value exceeds two million five hundred thousand
7 dollars and is not more than five million dollars, one thousand dollars;
8 and

9 (xx) On all estates when the value exceeds five million dollars, one
10 thousand five hundred dollars.

11 (2) The fees prescribed in subdivision (1)(b) of this section shall
12 be based on the gross value of the estate, including both real and
13 personal property in the State of Nebraska at the time of death. The
14 gross value shall mean the actual value of the estate less liens and
15 joint tenancy property. Formal fees shall be charged in full for all
16 services performed by the court, and no additional fees shall be charged
17 for petitions, hearing, and orders in the course of such administration.
18 The court shall provide one certified copy of letters of appointment
19 without charge. In other cases when it is necessary to copy instruments,
20 the county court shall be allowed the fees provided in section 33-126.05.
21 In all cases when a petition for probate of will or appointment of an
22 administrator, special administrator, personal representative, guardian,
23 or trustee or any other petition for an order in probate matters is filed
24 and no appointment is made or order entered and the cause is dismissed,
25 the fee shall be ten dollars.

26 Sec. 12. Original sections 29-3602, 29-3606, 33-123, 33-124, and
27 33-125, Reissue Revised Statutes of Nebraska, and sections 24-701,
28 24-701.01, 24-703, and 24-710.13, Revised Statutes Cumulative Supplement,
29 2014, are repealed.

30 Sec. 13. Since an emergency exists, this act takes effect when
31 passed and approved according to law.