

Amend **CSSB 1459** (senate committee printing) by adding the following appropriately numbered SECTION to the bill and renumbering subsequent SECTIONS of the bill accordingly:

SECTION _____. (a) Notwithstanding any other law, for the 2014-2015 state fiscal biennium, it is the intent of the legislature that all state retirement assets and liabilities attributable to members and retirees of the law enforcement and custodial officer supplemental retirement fund be measured and accounted for in aggregate and separately from the retirement assets and liabilities attributable to members and retirees in any other retirement plan for purposes of determining an actuarially required contribution or making any other actuarial calculation.

(b) For purposes of Section 811.006, Government Code, the law enforcement and custodial officer supplemental retirement fund shall be considered a part of the retirement system, as that term is defined by Section 811.001(15), Government Code, and shall be subject to all other provisions of Subtitle B, Title 8, Government Code, that do not directly conflict with Subsection (a) of this section.

(c) The board of trustees of the Employees Retirement System of Texas may adopt rules necessary to implement or administer this section.