Amend SB 288 (house committee report) as follows:

- (1) Strike page 1, line 5, through page 2, line 15.
- (2) Add the following appropriately numbered SECTIONS to the bill and renumber subsequent SECTIONS of the bill accordingly:

SECTION _____. Section 824.601, Government Code, is amended by amending Subsection (b) and adding Subsection (b-3) to read as follows:

- (b) Except as provided by Subsection (b-1) or Section 824.602 and subject to Subsection (b-2) and, if applicable, Subsection (b-3), a retiree is not entitled to service or disability retirement benefit payments, as applicable, for any month in which the retiree is employed in any position by a Texas public educational institution.
- (b-3) A retiree under Section 824.202 is subject to Subsection (b) only if the retirement system first issues the following notices to the retiree:
- (1) with respect to the first occurrence of the retiree's employment that does not qualify for an exception under Section 824.602, the system issued a written warning notifying the retiree of that fact; and
- issued the warning described by Subdivision (1) and with respect to a subsequent occurrence of the retiree's continued employment that does not qualify for an exception under Section 824.602, the system issued a written notice:
- (A) warning the retiree of the fact described by this subdivision; and
- (B) requiring the retiree to pay to the system, in a form and manner prescribed by the system, an amount, as elected by the retiree, that equals the total sum the retiree:
- (i) earned for all employment by Texas public educational institutions for each month occurring after the issuance of the warning under Subdivision (1) for which the retiree did not qualify for an exception under Section 824.602 and before the month the system issued the written notice described by this subdivision; or
 - (ii) received in retirement benefit

payments for each month occurring after the issuance of the warning under Subdivision (1) for which the retiree did not qualify for an exception under Section 824.602 and before the month the system issued the written notice described by this subdivision.

SECTION _____. Subchapter G, Chapter 824, Government Code, is amended by adding Section 824.6021 to read as follows:

Sec. 824.6021. TEMPORARY EXCEPTION TO MITIGATE LEARNING LOSS ATTRIBUTABLE TO COVID-19 PANDEMIC. (a) Subject to Section 825.506, the retirement system may not, under Section 824.601, withhold a monthly benefit payment if the retiree is employed in a Texas public educational institution, other than an institution of higher education, in a position performing duties related to the mitigation of student learning loss attributable to the coronavirus disease (COVID-19) pandemic, if the position:

- (1) is in addition to the normal staffing level at the Texas public educational institution;
- (2) is funded wholly or partly by federal funds provided under federal law enacted for the purpose of providing relief related to the coronavirus disease (COVID-19) pandemic, including the Coronavirus Aid, Relief, and Economic Security (CARES) Act (15 U.S.C. Section 9001 et seq.), Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (Div. M, Pub. L. No. 116-260), or American Rescue Plan Act of 2021 (Pub. L. No. 117-2); and
 - (3) ends on or before December 31, 2024.
 - (b) The exception provided by this section:
- (1) is in addition to the exceptions otherwise provided by Sections 824.601 and 824.602; and
 - (2) does not apply to disability retirees.
 - (c) This section expires February 1, 2025.

SECTION _____. Section 825.308, Government Code, is amended to read as follows:

Sec. 825.308. STATE CONTRIBUTION ACCOUNT. The retirement system shall deposit in the state contribution account:

- (1) all state contributions to the retirement system required by Section 825.404;
 - (2) amounts from the interest account as provided by

Section 825.313(b)(2);

- (3) retirement annuities waived or forfeited in accordance with Section 824.601 or 824.004;
- (3-a) retiree earnings described by Section 824.601(b-3)(2)(B)(i) that have been paid to the system;
 - (4) fees collected under Section 825.403(h);
- (5) fees and interest for reinstatement of service credit or establishment of membership service credit as provided by Section 823.501;
- (6) the portion of a deposit required by Section 823.302 to establish military service credit that represents a fee; and
- (7) employer contributions required under Section 825.4092.

SECTION _____. Section 825.4092, Government Code, is amended by adding Subsection (f) to read as follows:

(f) Notwithstanding any other provision of this section, the amounts required to be paid under Subsections (b) and (c) are not required to be paid by a reporting employer for a retiree who retired from the retirement system on or after September 1, 2005, and is employed in a position described by Section 824.6021(a). This subsection expires February 1, 2025.

SECTION ____. Section 825.4092, Government Code, as amended by this Act, applies beginning with the 2021-2022 school year.