MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Representatives Reynolds, Byrd

To: County Affairs; Municipalities

# HOUSE BILL NO. 730

AN ACT TO AMEND SECTION 25-15-103, MISSISSIPPI CODE OF 1972, TO AUTHORIZE ANY COUNTY OR MUNICIPALITY TO OFFER ANY MEDICARE ELIGIBLE COUNTY EMPLOYEE OR MUNICIPAL EMPLOYEE, AS THE CASE MAY BE, CERTAIN BENEFITS IF THE EMPLOYEE SECURES MEDICARE COVERAGE IN LIEU OF PARTICIPATING IN ANY COUNTY OR MUNICIPAL MEDICAL OR HEALTH INSURANCE PROGRAM; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

**SECTION 1.** Section 25-15-103, Mississippi Code of 1972, is amended as follows:

25-15-103. (1) The maximum amount of group insurance or other coverage used in determining employer's limitation of one hundred percent (100%) of such costs shall be determined by regulations promulgated by the governing board or head of any political subdivision, school district, junior college district, institution, department or agency named in Section 25-15-101 and this section, but the life insurance for each employee shall not exceed Fifty Thousand Dollars ($50,000.00), or the amount of deduction allowed by the United States Internal Revenue Service in filing a federal tax return, whichever is greater. A like amount may be for accidental death *** * *,** accident, health and salary

protection insurance, providing benefits not exceeding sixty percent (60%) of the employee's income, or the amount allowed by the United States Internal Revenue Service in filing a federal tax return, whichever is greater. Hospitalization benefits for room and board may not exceed the average semiprivate cost per day; and the other coverages authorized hereinabove. The limitations in this * * * subsection on the amount of group insurance and other coverage which employers may obtain for their employees shall not be applicable to municipalities.

(2) Any employee who retires due to one hundred percent (100%) medical disability, or due to reaching the statutory age of retirement under the provisions of the Public Employees' Retirement Law of 1952, being Sections 25-11-101 through 25-11-139, may, if he or she elects, remain a member of the group plan for such life insurance and other benefits as may be agreed to by the governing board or institution, department, or agency head and the companies writing such insurance and other coverage, by paying the entire costs thereof.

(3) When any of the political subdivisions, school districts, junior college districts, institutions, departments, or agencies named in Section 25-15-101 and this section have adopted the group coverage plan authorized by * * * such sections, any of the employees thereof participating in the plan who desire to secure additional benefits for their dependents with the company or companies providing such group coverage may do so by

authorizing in writing the deduction from his or her salary or wages of the necessary amounts for the full payment of such additional coverage, and the same may be deducted and paid for such purposes, but the entire cost of such additional coverage for dependents shall be paid by the employee.

(4) (a) A municipality may provide group life insurance coverage for all or specified groups of its public employees and group hospitalization benefits for such public employees and their dependents, and the municipality may pay the total of the cost of all benefits under this section.

(b) A county may provide group life insurance coverage for all or specified groups of its public employees and group hospitalization benefits for such public employees and their dependents, and the county may pay the total of the cost of all benefits under this section. A county may make such provision, as specified under this paragraph, retroactively for any existing group coverage plan previously adopted by the county.

(5) (a) (i) A county may offer any Medicare eligible county employee supplemental compensation, insurance and/or benefits if the employee chooses to secure Medicare coverage in lieu of participating in any county medical or health insurance program, as the case may be.

(ii) Before the supplemental compensation, insurance and/or benefits may be provided, as specified under this

paragraph, the employee shall provide verifiable proof that he or she has secured coverage under Medicare.

(b) (i) A municipality may offer any Medicare eligible county employee supplemental compensation, insurance and/or benefits if the employee chooses to secure Medicare coverage in lieu of participating in any municipal medical or health insurance program, as the case may be.

(ii) Before the supplemental compensation, insurance and/or benefits may be provided, as specified under this paragraph, the employee shall provide verifiable proof that he or she has secured coverage under Medicare.

**SECTION 2.** This act shall take effect and be in force from and after July 1, 2021.