



**GOVERNOR'S COUNCIL ON
DISABILITIES AND SPECIAL EDUCATION**

**GOVERNOR'S COUNCIL ON DISABILITIES
& SPECIAL EDUCATION**

Patrick Reinhart, Executive Director
550 W 7th Ave Suite 1220
Anchorage, Alaska 99501
Main: 907.269.8990
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Fax: 907.269.8995

March 19, 2026

Re: Support Infant Learning Program Funding

Dear Legislators:

The Governor's Council on Disabilities and Special Education (the Council) fills a variety of federal and state roles, including serving as the State Interagency Coordinating Council for Infants and Toddlers with Disabilities (ICC) as required by Part C of the Individuals with Disabilities Act (IDEA). Through the ICC, the Council works with Senior and Disability Services (SDS) and advises the Early Intervention/Infant Learning Program (ILP) to ensure infants and toddlers who experience developmental delays across the state receive the services they need to grow and succeed.

Thank you for your support of expanded ILP eligibility and the inclusion of \$5.72 million in the FY26 budget to help that become a reality. Although that funding was vetoed, the need to expand eligibility remains imperative to the long-term success to those infants and their families. Expansion of eligibility will positively impact all Alaskans, not just those receiving the services. We are writing today respectfully asking you to stand by last year's commitment and to include the same \$5.72 million increase in the FY27 budget.

The ILP has been flat funded for 12 years which translates to a 25% decrease in funding over that time due to inflation. This funding would not only allow ILP programs across the state to provide an appropriate level of service to the children and families they are currently serving but also allow for expansion of eligibility leading to substantial cost savings for the State over time.

SB 178 and its companion, HB 376, seek to lay the groundwork for expansion of services provided by the Infant Learning Program. The fiscal notes attached to those bills increase the Department of Health's Medicaid receipt authority and includes the state match for those funds. These are welcome and necessary funds; however, they would not become available to ILP programs for 2-3 years due to the necessary processes involved in amending the Medicaid state plan. ILPs are in desperate need of immediate funding relief to address ongoing flat funding so they may continue to provide these necessary and federally required services.

According to national data, 46% of children who receive early intervention services meet developmental age expectations by age 3 and do not require special education when

they enter Kindergarten. Each of those children represents a potential savings of \$229,071 over the course of their public education, when comparing the cost of 3 years of early intervention with 13 years of special education. ***With expansion, the projected additional number of children who would not require special education is 152 each school year, representing a potential annual cost savings of \$34,888,837.***

Other benefits of expansion are as follows:

- Reduced need for adult home and community-based Medicaid services.
- Reduced Crime and Victimization: Fewer children entering the Juvenile Justice system = less burden on child protective services, public safety, and adult corrections.
- Reduced need for special needs daycare: Allow parents to re-enter the workforce while lowering burden on public assistance programs.
 - Increase future workforce: More high school graduates ready to enter post-secondary or vocational programs or to enter the workforce directly and contribute positively to society.

The Council urges you to continue to support for the Alaska Infant Learning Program's current needs and eligibility expansion by including a \$5.72 million increment in the FY27 budget

Sincerely,

Sabrina Richmond

Sabrina Richmond
GCDSE Chairperson

Caitlin Poindexter

Caitlin Poindexter
GCDSE Legislative Committee Chairperson



300 Kostrometinoff Street
Sitka, Alaska 99835
Phone: (907) 621-8080
Fax: (907) 917-5419
www.sitkaschools.org

March 23, 2026

Dear Members of the Alaska State Legislature,

On behalf of the Sitka School District, I am writing to express our support for **House Bill 78**, which proposes reinstating a defined benefit retirement option for Alaska's public employees, including teachers.

Like many districts across the state, Sitka faces persistent challenges in recruiting and retaining qualified educators. Our district serves a geographically isolated community, and competition for teachers—both within Alaska and nationally—has intensified. While salary and working conditions are important considerations, long-term retirement security remains a critical factor in whether educators choose to begin or continue their careers in Alaska.

House Bill 78 would provide a defined benefit retirement option with important safeguards, including shared risk, capped employer contributions, and actuarial oversight to avoid unfunded liabilities. As outlined in the bill, the plan offers predictable retirement benefits, reasonable vesting timelines, and post-retirement pension adjustments that help protect retirees from inflation. These features historically played a significant role in Alaska's ability to attract and retain experienced educators, particularly in rural and hard-to-fill positions.

From a district perspective, improved retirement security directly supports staffing stability. Reduced turnover lowers recruitment and training costs, preserves institutional knowledge, and promotes continuity for students. An experienced and stable workforce strengthens instructional quality and contributes to better student outcomes that are central to our mission.

The Sitka School District believes HB 78 represents a thoughtful and responsible approach to addressing Alaska's public education workforce challenges. We appreciate that the legislation balances competitive benefits with fiscal safeguards and local contribution caps, while recognizing the long-term costs of continued turnover and vacancies.

Thank you for your leadership on this issue and for your continued commitment to Alaska's public schools. We respectfully urge the Legislature to support the passage of House Bill 78.

Sincerely,

Dr. Deidre Jensen, Superintendent
Sitka School District
(907) 621-8082
Jensond@sitkaschools.org

"Sitka Schools: Discovering potential, nurturing growth, and inspiring lifelong curiosity."



CITY OF BREVIG MISSION, ALASKA

P.O. Box 85100

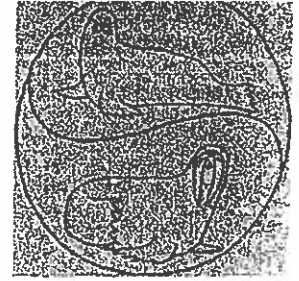
Brevig Mission, AK.

Phone- 1+(907) 642-3851

FAX- 1+(907) 642-2194

Email: ktsmayor@gmail.com

brevigcityoffice@gmail.com



Dear Members of the Legislature,

I am writing on behalf of the City of Brevig Mission to express our strong support for HB 78 and the restoration of a defined benefit retirement option for public employees in Alaska.

As an employer, we are facing ongoing and increasingly difficult challenges in recruiting and retaining qualified workers. The current defined contribution system simply does not provide the level of retirement security that today's workforce expects, particularly in public service roles that require long-term commitment, specialized training, and public trust. This has resulted in higher turnover, increased training costs, and a loss of institutional knowledge that directly impacts the services that we provide to our communities.

HB 78 represents a thoughtful and balanced approach to addressing these workforce challenges. By offering a defined benefit option, the bill provides a stable and predictable retirement structure that encourages employees to build long-term careers in Alaska. This is especially critical for positions where continuity and experience are essential to effective operations.

From an employer perspective, predictability and cost stability are equally important. HB 78 maintains employer contribution caps for non-state employers and continues the existing cost-sharing structure, ensuring that municipalities and other employers are protected from unexpected financial burdens. This allows us to plan responsibly while still offering a competitive benefits package.

Additionally, the bill helps reduce reliance on short-term staffing solutions, overtime, and contract labor—all of which are more expensive in the long run. Investing in employee retention through a stronger retirement system is a more sustainable and fiscally responsible approach.

Ultimately, HB78 is not just a retirement policy—it is a workforce solution. It gives employers like us the tools we need to recruit, retain, and support the employees who keep our communities running strong.

We respectfully urge your support for HB 78.

Sincerely, Rhonda J. Olanna

Vice-Mayor, City of Brevig Mission





VALDEZ CITY SCHOOLS

PO Box 398 • 1112 West Klutina Street • Valdez, AK 99686

Telephone (907) 834-4701 • Fax (907) 835-4964

www.valdezcityschools.org

Resolution of the Valdez City School District Board of Education A Resolution Supporting House Bill 78 Regarding Defined Benefits

WHEREAS, the Valdez City School District Board of Education recognizes the critical importance of attracting, recruiting, and retaining high-quality educators and staff to best serve the students of Valdez; and

WHEREAS, Valdez City Schools has found that each year recruiting hiring and retaining high quality teachers has become increasingly difficult: and

WHEREAS, the availability of a stable and secure retirement plan, such as a defined benefit plan, is a crucial factor in the employment decisions of experienced and prospective employees, forcing districts to rely on emergency certifications creative hiring as stop gap measures; and

WHEREAS, Alaska is the only state in the nation that does not offer its public school teachers a defined retirement plan, placing Alaska at a significant competitive disadvantage when recruiting and retaining educators compared to every other state in the country;

WHEREAS, research consistently demonstrates that defined benefit retirement plans are among the most effective tools available for long-term educator retention, particularly in rural, remote, and high need school districts;

WHEREAS, House Bill 78 passed the Alaska State Senate, would restore a defined benefit pension option for teachers and public employees covered by the Teachers' Retirement System (TRS) and the Public Employees' Retirement System (PERS), with retirement eligibility at age 60 or after 30 years of service, and would allow current employees to voluntarily opt into the new plan;

WHEREAS, HB 78 passed the Alaska House of Representatives of May 12, 2025, and is under consideration by the Senate;

WHEREAS, a fiscal note analysis prepared by the State of Alaska actuary (David Kershner, Division of Retirement and Benefits, March 2025) found that the HB 78 pension sub-trusts are structured to begin with zero unfunded liability as to the plans effective date, with assets transferred on an actuarially equivalent basis to fully fund all credited service at inception; and further found that the plan includes automatic financial safeguards – including adjustable member contribution rates and conditional cost-of-living adjustments – designed to protect the funded status of the trust without requiring additional employer contributions beyond existing



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statutory caps; and that TRS employer contribution rates under HB 78 are projected to decrease slightly from current levels as a share of total payroll as the workforce stabilizes under higher retention assumptions, maintaining the existing 12.56% statutory employer contribution cap;

WHEREAS, the Board believes that the provisions of HB 78 are essential to recruiting and retaining high quality teachers now and into the future; and

WHEREAS, the Board has reviewed the fiscal impact and long-term implications of HB 78 and has determined that its benefits to the district and its employees outweigh any potential costs or administrative burdens; and

NOW, THEREFORE, BE IT RESOLVED that the Valdez City School District Board of Education hereby formally endorses and supports House Bill 78 of the 34th Alaska State Legislative Session; and

BE IT FURTHER RESOLVED that the Board of Education directs the Superintendent to transmit a certified copy of this Resolution to the Governor of Alaska, the presiding officers of the Alaska State Senate and House of Representatives, the members of the Alaska Senate Labor and Commerce Committee, and each member of the Alaska State Legislature representing the Valdez City Schools.

ADOPTED AND APPROVED this 9th day of March, 2026, by the Valdez City School District Board of Education.

AYES: _____ NAYS: _____ ABSTENTIONS: _____ ABSENT: _____

Board President Signature:
Kalin King, Valdez City Schools

Superintendent Signature:
Jason Weber, Valdez City Schools



Submitted by: Assembly Vice Chair Anna
Brawley, Assembly Members
Erin Baldwin Day and Zac
Johnson and Mayor LaFrance
Prepared by: Legislative Services Office
For reading: March 24, 2026

**ANCHORAGE, ALASKA
AR No. 2026-63**

**A RESOLUTION OF THE ANCHORAGE MUNICIPAL ASSEMBLY IN SUPPORT
OF ALASKA HOUSE BILL 78, AN ACT RELATING TO A DEFINED BENEFIT
RETIREMENT PLAN FOR PUBLIC EMPLOYEES AND TEACHERS**

WHEREAS, House Bill 78 (HB 78), sponsored by Representative Chuck Kopp, would provide certain public employees the opportunity to choose between a defined benefit and defined contribution plan within the Alaska Public Employees' Retirement System (PERS) and Teachers' Retirement System (TRS); and

WHEREAS, recruitment and retention of qualified public employees, including police officers, firefighters, snowplow operators, public health professionals, and other critical municipal staff, remains one of the most significant operational and fiscal challenges facing the Municipality of Anchorage (MOA); and

WHEREAS, public employees often leave Alaska to work in other states that offer defined benefit pension options, creating additional recruitment challenges and workforce turnover in both municipal and state service; and

WHEREAS, the Municipality has at times experienced workforce shortages that increase overtime costs, reliance on contract labor, service disruptions, and long-term institutional instability; and

WHEREAS, the Municipality has consistently supported restoring defined benefit pension options for public employees and continues to be on record on this issue, most recently in the 2024, 2025, and 2026 approved Legislative Programs:

- 2024 Legislative Program, AR No. 2023-422, As Amended: The Assembly supported creating and funding a defined benefit retirement option for public employees, recognizing that retirement benefits were not keeping pace with private sector and Lower 48 public employers and that inadequate benefits were costing the Municipality millions of dollars annually in contract labor and workforce shortages.
- 2025 Legislative Program, AR No. 2024-350(S), As Amended: The Assembly identified restoration of defined benefit pensions for public employees as a top priority, necessary to improve the competitiveness of state and local governments as employers, and consistent with common practices in other states.
- 2026 Legislative Program, AR No. 2025-355(S): The Assembly specifically supported HB 78 and related legislation restoring defined benefit pensions for public employees, citing ongoing recruitment and retention challenges –

1 particularly among police officers and firefighters – and the need to improve
2 long-term workforce stability; and
3

4 **WHEREAS**, the current defined contribution retirement system fails to provide the
5 long-term financial security necessary for many Alaskans to make careers in public
6 service; and
7

8 **WHEREAS**, Alaska's chronic understaffing and turnover across critical public
9 services, including law enforcement, fire response, education, and social services,
10 stems in large part from inadequate retirement security; and
11

12 **WHEREAS**, HB 78 advances the policy priorities of the Municipality by restoring a
13 defined benefit option within PERS and TRS while maintaining employee choice and
14 managing financial risk to the State; and
15

16 **WHEREAS**, reinstating defined benefit pensions through legislation like HB 78 will
17 strengthen workforce stability, improve retention of experienced employees, and
18 better protect community safety and essential public services.
19

20 **NOW, THEREFORE, THE ANCHORAGE ASSEMBLY RESOLVES:**
21

22 **Section 1.** The Municipality supports the passage of House Bill 78 and urges the
23 Alaska State Legislature to enact this critical legislation restoring a defined benefit
24 pension option for eligible public employees.
25

26 **Section 2.** The Legislative Services Office is directed to transmit a copy of this
27 resolution to the Alaska State Legislature and the Governor of the State of Alaska.
28

29 This resolution shall be effective immediately upon passage and approval by the
30 Assembly.
31

32
33 PASSED AND APPROVED by the Anchorage Assembly this ____ day of
34 _____, 2026.
35
36
37
38

39 _____
Chair

40
41 ATTEST:
42
43
44

45 _____
Municipal Clerk



Pribilof School District
St. Paul School
Box 207 • St. Paul Island • Alaska 99660
Phone:907-546-3321
<http://pribilofsd.org>

RESOLUTION NO. 78-2501

A RESOLUTION OF THE BOARD OF EDUCATION OF THE PRIBILOF SCHOOL DISTRICT IN SUPPORT OF HOUSE BILL 78, RELATING TO THE RESTORATION OF A DEFINED BENEFIT RETIREMENT PLAN FOR ALASKA EDUCATORS

WHEREAS, the Pribilof School District is committed to providing every student with access to a stable, qualified, and experienced teaching workforce;

WHEREAS, Alaska is facing a severe and ongoing teacher recruitment and retention crisis, with school districts across the state reporting significant first-day-of-school vacancies that force districts to rely on long-term substitutes, emergency certifications, and out-of-state recruitment programs as stop-gap measures;

WHEREAS, Alaska is the only state in the nation that does not offer its public school teachers a defined benefit retirement plan, placing Alaska at a significant competitive disadvantage when recruiting and retaining educators compared to every other state in the country;

WHEREAS, since the elimination of Alaska's defined benefit pension system in 2006, the state's defined contribution plan has provided teachers with no guaranteed retirement income and has offered little structural incentive for educators to commit to long-term careers in Alaska's schools;

WHEREAS, research consistently demonstrates that defined benefit retirement plans are among the most effective tools available for long-term educator retention, particularly in rural, remote, and high-need school districts;

WHEREAS, House Bill 78, currently before the Alaska State Senate, would restore a defined benefit pension option for teachers and public employees covered by the Teachers' Retirement System (TRS) and the Public Employees' Retirement System (PERS), with retirement eligibility at age 60 or after 30 years of service, and would allow current employees to voluntarily opt into the new plan;

WHEREAS, HB 78 passed the Alaska House of Representatives on May 12, 2025, and is now under consideration by the Alaska State Senate;



Pribilof School District

St. Paul School

Box 207 · St. Paul Island · Alaska 99660

Phone:907-546-3321

<http://pribilofsd.org>

WHEREAS, a fiscal note analysis prepared by the State of Alaska's actuary (David Kershner, Division of Retirement and Benefits, March 2025) found that the HB 78 pension sub-trusts are structured to begin with zero unfunded liability as of the plan's effective date, with assets transferred on an actuarially equivalent basis to fully fund all credited service at inception; and further found that the plan includes automatic financial safeguards — including adjustable member contribution rates and conditional cost-of-living adjustments — designed to protect the funded status of the trust without requiring additional employer contributions beyond existing statutory caps; and that TRS employer contribution rates under HB 78 are projected to decrease slightly from current levels as a share of total payroll as the workforce stabilizes under higher retention assumptions, maintaining the existing 12.56% statutory employer contribution cap;

WHEREAS, the Pribilof School District's own vacancy data reflects the direct and ongoing harm that teacher shortages cause to students, families, and communities throughout our district; and

NOW, THEREFORE, BE IT RESOLVED

BE IT RESOLVED that the Board of Education of the Pribilof School District hereby formally declares its support for House Bill 78 and urges the Alaska State Senate to advance and pass HB 78 without delay; and

BE IT FURTHER RESOLVED that the Board of Education calls upon the Alaska State Legislature to recognize teacher recruitment and retention as a crisis of statewide urgency requiring structural, long-term solutions; and

BE IT FURTHER RESOLVED that the Board of Education directs the Superintendent to transmit a certified copy of this Resolution to the Governor of Alaska, the presiding officers of the Alaska State Senate and House of Representatives, the members of the Alaska Senate Labor and Commerce Committee, and each member of the Alaska State Legislature representing the Pribilof School District.



Pribilof School District
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ADOPTED by the Board of Education of the Pribilof School District at a duly noticed public meeting held on March 10 and 13, 2026.

AYES: 4 NAYS: 0 ABSTENTIONS: 0 ABSENT: 0

Board President Signature

Board President, Pribilof School District

Board Secretary / Clerk Signature

Secretary / Clerk, Pribilof School District

Superintendent Signature

Superintendent, Pribilof School District



MATANUSKA-SUSITNA BOROUGH

Office of the Borough Manager

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8689 • Fax (907) 861-8669

Mike.Brown@matsu.gov

March 6, 2026

The Honorable Chuck Kopp
District 10
House Majority Leader

Via email: Rep.Chuck.Kopp@akleg.gov

RE: **House Bill 78 Comments**

Dear Representative Kopp:

Thank you for the opportunity to comment on **House Bill 78 (HB 78)**, which proposes reestablishing a defined benefit retirement plan for public employees, teachers, and public safety workers in Alaska. The Matanuska-Susitna Borough (Borough) position on HB 78 aligns with our State Legislative priority as follows: the Assembly opposes any bills amending the State Public Employees Retirement System (PERS) plan design changes unless such bills contain a provision that changes only apply to participating municipalities if the municipalities affirmatively elect to allow the changes to apply to their municipal employees. The Borough has a strong interest in understanding the fiscal risks associated with a return to a defined benefit structure. We respectfully offer the following for your consideration.

HB 78 may provide several workforce-related advantages. A defined benefit plan can be a meaningful tool for recruitment and retention, particularly in hard-to-fill positions. We recognize this is a factor across Alaska, but it is not a significant issue in the Mat-Su Borough. Borough wide workforce data reflects increasing stability in recruitment and retention. While turnover was higher from 2020 - 2024, the Borough sustained staffing growth and, in 2025, experienced a notable decline in separations alongside continued hiring, indicating improved retention and a more balanced, stable workforce. The Borough's average turnover remains consistent with or below state and local government separation rates reported through the Bureau of Labor Statistics. This suggests the Borough is in a stable and competitive position relative to public sector workforce trends.

Although employer contribution caps remain in place for local governments, providing a degree of predictability at the local level, the State, when faced with financial shortfalls, has elected to short-fund agreed-upon programs such as school bond debt reimbursement previously, leaving the Borough to make up the difference. This has cost local taxpayers millions of dollars over the past several years. What prevents this same thing from occurring with a defined benefit program, where costs will escalate?

The Borough remains **cautious regarding long-term cost impacts**, particularly for the State of Alaska and, indirectly, for local governments. Increased State expenditures can still affect municipalities through broader budget pressures, reduced State assistance, or competition for limited public resources. From a local government perspective, these indirect impacts warrant careful consideration.

The Borough also recognizes that projected savings from improved retention are not guaranteed and are difficult to quantify. The Borough recognizes the importance of maintaining a stable and qualified public workforce. At the

same time, we believe it is prudent to proceed thoughtfully, with full awareness of the long-term fiscal risks associated with defined benefit plans and the potential implications for both the State and local governments.

For these reasons, the Borough cannot support HB 78 without a local opt-in provision, while respectfully encouraging continued scrutiny of long-term costs and ongoing safeguards to protect public employers and taxpayers. Thank you for your consideration and for your continued work on issues affecting Alaska's public employees and communities.

Sincerely,
**Michael
Brown**

Digitally signed by
Michael Brown
Date: 2026.03.06
09:28:06 -09'00'

Michael Brown
Borough Manager

cc: **Mayor Edna DeVries**
Mat-Su Valley Delegation
Mr. John Harris
Mr. Nils Andreassen

COUNCIL ANNETTE ISLANDS RESERVE METLAKATLA INDIAN COMMUNITY

ALBERT G. SMITH, MAYOR
JUDITH A. EATON, EXECUTIVE TRIBAL SECRETARY
DARCY BOOTH, TREASURER

RESOLUTION #26 - 20

POST OFFICE BOX 8
METLAKATLA, ALASKA 99926
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FAX (907) 886-7997

ESTABLISHED 1887
METLAKATLA INDIAN COMMUNITY

BY THE COUNCIL/EXECUTIVES ANNETTE ISLANDS RESERVE

Support for House Bill 78

WHEREAS, the Council of the Annette Islands Reserve (the "Council") is the governing body of the Metlakatla Indian Community, Annette Islands Reserve, Alaska, by the authority of the Constitution and By-Laws of the Metlakatla Indian Community approved on August 23, 1944, by the Secretary of the Interior (Constitution); and

WHEREAS, the Metlakatla Indian Community (the "Community") is a federally recognized Indian Tribe, organized pursuant to the provisions of Section 16, of the Federal Reorganization Act. 25 USC, subsection 476; and

WHEREAS, the Community is governed by its Council, which is responsible for the welfare of the Annette Islands Reserve in all respects; and

WHEREAS, despite the fact the Community is a sovereign nation whose government employees do not participate in the State of Alaska's retirement system, the integrity of the State of Alaska retirement impacts the Community through direct participation of some of its members, and by providing adequate benefits to employees of several State agencies that operate services that are important to the health, safety, and welfare of the Community and its members; and

WHEREAS, such services include the Alaska State Troopers, the Alaska Department of Transportation and Public Facilities (which provides vital transportation services to the Community by way of the Alaska Marine Highway System), and the Office of Children's Services; and


WHEREAS, Council recognizes that the strength of those critical services depends on continuity and quality of employees, which is bolstered by a strong benefits package, including retirement benefits.

NOW THEREFORE, BE IT RESOLVED, that the Council resolves as follows: Council fully supports the goal of HB 78 and the approach taken towards that goal and urges the Alaska Senate Finance Committee to advance the bill through Committee and on to ultimate consideration and passage by the Alaska Legislature.

Dated this 3rd day of March, 2026 at Metlakatla, Alaska
METLAKATLA INDIAN COMMUNITY

ATTEST:


Judith A. Eaton, Executive Tribal Secretary


Daniel M. Marsden, Sr., Acting Mayor

CERTIFICATION

This is to certify that the foregoing resolution was adopted at a Special Tribal Council meeting held on 3rd day of March, 2026 at which a quorum was present, by a vote of 7 FOR, -0- AGAINST, and -0- ABSTAINING, the Mayor being authorized to sign said resolution.


Judith A. Eaton, Executive Tribal Secretary

ALASKA STATE LEGISLATURE

SENATE FINANCE COMMITTEE



Sen. Lyman Hoffman
State Capitol, Room 518
(907) 465-4453

Sen.Lyman.Hoffman@akleg.gov

Sen. Bert Stedman
State Capitol, Room 516
(907) 465-3873

Sen.Bert.Stedman@akleg.gov

Sen. Donald Olson
State Capitol, Room 508
(907) 465-3707

Sen.Donny.Olson@akleg.gov

Official Business

Explanation of Changes Senate CS for House Bill 78 (FIN) Version 34-LS0493\G to 34-LS0493\H

- Section 38:** Amended to allow a teacher retirement system (TRS) participant, who has yet to be vested in the new defined benefit (DB) plan, to choose a defined contribution (DC) plan.
- Section 39:** New section. Updates the procedure for how an employee can make the election described in section 38.
- Sections 40-97:** Previous sections 39-96, renumbered.
- Section 86:** Amends "any" language to include teachers hired after June 30, 2006. *4 packets 2 were punched chipped*
- Section 97:** Amended participant, plan, to choose the new defined benefit contribution plan. *9 packets staple where chipped 524*
- Section 98:** New section. Updates the procedure for how an employee can make the election described in section 97.
- Section 99:** Previous section 97, renumbered. Conforms to changes made in section 98.
- Sections 100-103:** Previous section 98-101, renumbered.

Created 3/25/2026