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Introduced by Senator Walters

February 5, 2014

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An act to amend Section 31452 of the Government Code, relating to county employees' retirement.

LEGISLATIVE COUNSEL'S DIGEST

SB 945, as introduced, Walters. County employees' retirement.

The County Employees Retirement Law of 1937 (CERL) authorizes counties to establish retirement systems pursuant to its provisions in order to provide pension benefits to county and district employees. CERL exempts certain pension benefits and rights from taxation, limits their assignability, and provides that they are not subject to execution or other court process except in specified circumstances.

This bill would make technical, nonsubstantive changes to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 31452 of the Government Code is
- 2 amended to read:
- 3 31452. The right of a person to a pension, annuity, retirement
- 4 allowance, return of contributions, the pension, annuity, or
- 5 retirement allowance, ~~any~~ an optional benefit, any other right
- 6 accrued or accruing to ~~any~~ a person under this chapter, the money
- 7 in the fund created or continued under this chapter or the California
- 8 Public Employees' Pension Reform Act of 2013, and ~~any~~ property
- 9 purchased for investment purposes pursuant to this chapter, are

1 exempt from taxation, including ~~any~~ inheritance tax, whether state,  
2 county, municipal, or district. They are not subject to execution  
3 or ~~any other process of court whatsoever~~ *other court process* except  
4 to the extent permitted by Section 31603 of this code and Section  
5 704.110 of the Code of Civil Procedure, and are unassignable  
6 except as specifically provided in this chapter.

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