## 261.004 CONTINUATION OF BENEFITS; FORMER MINNEAPOLIS EMPLOYEES.

Subdivision 1. **Continuation of benefits.** Each employee of the city of Minneapolis who was transferred to and employed by the county under the provisions of section 256D.20 and who was a contributing member of a retirement system organized under the provisions of Minnesota Statutes 2008, chapter 422A, is a member of the Public Employees Retirement Association and is entitled to all of the applicable benefits conferred by and is subject to all the restrictions of section 353.50.

- Subd. 2. City obligation. The cost to the public of that portion of the retirement allowances or other benefits accrued while any such employee was in the service of the city of Minneapolis must remain an obligation of the city and a tax must be levied and collected by it to discharge its obligation as provided in section 353.27, subdivision 3c.
- Subd. 3. **County obligation.** The cost to the public of the retirement allowances or other benefits accruing to employees so transferred to and employed by the county is the obligation of and paid by the county in section 353.27, subdivision 3c. The county shall pay to the general employees retirement fund of the Public Employees Retirement Association those amounts. The cost to the public of the retirement coverage under this section must be paid from the county revenue fund by the county auditor, and the county board is authorized to levy and collect such taxes as may be necessary to pay such costs.

**History:** 1973 c 650 art 21 s 21; 1976 c 239 s 82; 1986 c 444; 2010 c 359 art 12 s 10; 2015 c 68 art 14 s 1; 2024 c 127 art 62 s 53