

MICHIGAN LEGISLATIVE RETIREMENT SYSTEM ACT (EXCERPT)
Act 261 of 1957

38.1057 Retirement allowances, benefits, and credits not subject to taxation; subject to taxation beginning January 1, 2012; subject to public employee retirement benefit protection act.

Sec. 57. (1) Except as otherwise provided in this section, all retirement allowances and other benefits payable under this act and all accumulated credits of members, deferred vested members, and retirants in this retirement system are not subject to taxation by this state or any political subdivisions of this state.

(2) Beginning January 1, 2012, all retirement allowances and other benefits payable under this act and all accumulated credits of members, deferred vested members, and retirants in this retirement system are subject to taxation by this state upon distribution to a member, deferred vested member, or retirant.

(3) All retirement allowances and other benefits payable under this act and all accumulated contributions of members, deferred vested members, and retirants in this retirement system are subject to the public employee retirement benefit protection act, 2002 PA 100, MCL 38.1681 to 38.1689.

History: 1957, Act 261, Eff. Sept. 27, 1957;—Am. 1961, Act 167, Eff. Sept. 8, 1961;—Am. 1981, Act 123, Imd. Eff. July 23, 1981;—Am. 1985, Act 39, Imd. Eff. June 13, 1985;—Am. 1995, Act 258, Imd. Eff. Jan. 5, 1996;—Am. 2002, Act 97, Imd. Eff. Mar. 27, 2002;—Am. 2011, Act 43, Imd. Eff. May 25, 2011.