

**SB 6071 - DIGEST**

Requires counties, municipalities, and other political subdivisions that employ public safety employees participating in the law enforcement officers' and firefighters' system plan 2 to set up tax appropriate flexible spending accounts or voluntary employee benefit accounts that allow employees to contribute and accrue savings for retiree medical premiums.

Requires the department of retirement systems, in consultation with the law enforcement officers' and firefighters' retirement system plan 2 board, to assist employers of law enforcement officers and firefighters in the formulation and adoption of a plan, policies, and procedures designed to guide, direct, and administer the voluntary employee benefit account for public safety employees.