§ 191. Definitions. As used in this act:

a. The term "state retired employee" shall mean a person sixty-two years of age or older who is retired, or any person retired for disability regardless of age, and receives, as a result of such retirement, a retirement allowance or pension from any state administered and operated retirement or pension plan or system.

b. The term "local retired employee" shall mean a person sixty-two years of age or older who is retired, or any person retired for disability regardless of age, and receives, as a result of such retirement, a retirement allowance or pension from any retirement or pension system or plan of a municipality.

c. The term "state retired teacher" shall mean a person sixty-two years of age or older who is retired, or any person retired for disability regardless of age, and receives, as a result of such retirement, a retirement allowance from the New York state teachers retirement system.

d. The term "local retired teacher" shall mean a person sixty-two years of age or older who is retired, or any person retired for disability regardless of age, and receives, as a result of such retirement, a retirement allowance from any teachers' retirement system administered and operated by a municipality or a school district located therein.

e. The term "municipality" shall mean a county, city, town or village.

f. The term "comptroller" shall mean the state comptroller.