

**A RESOLUTION**

**Proposed Resolution  
19-1139**

*To declare the existence of an emergency with respect to the need to amend An Act For the retirement of Public-School Teachers in the District of Columbia to comply with applicable tax qualification provisions of the Internal Revenue Code for governmental retirement plans.*

**See Emergency Act  
D.C. Act 19-584  
20 DCSTAT 271**

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Retirement of Public-School Teachers Omnibus Emergency Declaration Resolution of 2012”.

**Retirement of  
Public-School  
Teachers Omnibus  
Emergency  
Declaration  
Resolution of 2012**

Sec. 2. (a) The District of Columbia Retirement Board is the sponsor of retirement plans for District teachers ("Plans"), which are considered tax qualified, governmental retirement plans under the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 1 *et seq.*) ("Internal Revenue Code"). The Plans will not comply with recent non-discretionary changes to the requirements unless changes are made to An Act For the retirement of Public-School Teachers in the District of Columbia, approved August 7, 1946 (60 Stat. 875; D.C. Official Code § 38-2021.01 *et seq.*).

(b) This resolution would deem the replacement plan described in the current law a “governmental plan” as defined by the Internal Revenue Code.

(c) This resolution would also deem that benefits provided from the replacement plan be considered governmental plan benefits maintained by the District.

(d) Further, this resolution would require that any benefits of the retirement program that are assigned or alienated, be expressly permitted by the law, and substantially meet all the requirements of the Internal Revenue Code as determined solely by the District of Columbia Retirement Board.

(e) The resolution would also repeal an outdated provision in the Teachers’ Plan from 1946 that allows teachers to make voluntary post-tax contributions to the DC Teachers’ Retirement Fund and guarantees a rate of return on the contributions equal to that of the Fund.

(f) If the District is found to have failed to comply with these changes, which took effect December 31, 2011, it is subject to penalties and sanctions by the Internal Revenue Service.

(g) It is therefore vital to enact this law on an emergency basis to ensure that the Plans comply with recent changes to the Internal Revenue Code.

(h) This resolution has received the support of the Retired Firefighter’s Association, the Washington Teachers’ Union, the DC Police Union, and the Association of Retired Police Officers of the District of Columbia.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Retirement of Public-School Teachers Omnibus Emergency Amendment Act of 2012 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.