

A RESOLUTION

Proposed Resolution
20-116

See
Emergency
Act
D.C. Act 20-41
20 DCSTAT 527

*To declare the existence of an emergency, due to Congressional review, 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.*

Retirement of
Public-School
Teachers Omnibus
Congressional
Review Emergency
Declaration
Resolution of 2013

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Retirement of Public-School Teachers Omnibus Congressional Review Emergency Declaration Resolution of 2013”.

Sec. 2. (a) This Congressional review emergency legislation is necessary to prevent a gap in legal authority. Bill 19-1066, the Retirement of Public-School Teachers Omnibus Emergency Amendment Act of 2012, is set to expire on April 1, 2013. Bill 19-1067, the Retirement of Public-School Teachers Omnibus Temporary Amendment Act of 2012, and Bill 19-1017, the Retirement of Public-School Teachers Omnibus Amendment Act of 2012 (“Act”), were signed by the Mayor on February 15, 2013, and are pending Congressional review.

(b) 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.*).

(c) This Act would deem the replacement plan described in the current law a “governmental plan” as defined by the Internal Revenue Code, and it would also deem that benefits provided from the replacement plan be considered governmental plan benefits maintained by the District.

(d) Further, this Act 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(e) The Act would also repeal an outdated provision in the Teachers’ Plan from 1946 that allows teachers to make voluntary post-tax contributions to the DC Teachers’ Retirement Fund and guarantees a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.

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

COUNCIL OF THE DISTRICT OF COLUMBIA
D.C. Resolution 20-51, effective March 5, 2013

20 DCSTAT 776

Retirement of Public-School Teachers Omnibus Congressional Review Emergency Amendment Act of 2013 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.