

**A RESOLUTION**

**Proposed Resolution  
20-119**

**See Emergency Act  
D.C. Act 20-33  
20 DCSTAT 493**

*To declare the existence of an emergency, due to Congressional review, with respect to the need to amend the Policemen and Firemen's Retirement and Disability Act to comply with applicable tax qualification provisions of the Internal Revenue Code of 1986 for governmental retirement plans.*

**Police and  
Firefighter's  
Retirement and  
Disability 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 "Police and Firefighter's Retirement and Disability Omnibus Congressional Review Emergency Declaration Resolution of 2013".

Sec. 2. (a) Bill 19-1019, the Police and Firefighter's Retirement and Disability Omnibus Amendment Act of 2012, was approved by the Council on 2<sup>nd</sup> reading on December 18, 2012, and signed by the Mayor on March 1, 2013.

(b) The District of Columbia Retirement Board is the sponsor of retirement plans for District police officers, fire fighters, and 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 the Police and Firefighter's Retirement and Disability Act, approved September 1, 1916 (39 Stat. 718; D.C. Official Code § 5-701 *et seq.*).

(c) 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.

(d) On December 4, 2012, the Council passed the Police and Firefighter's Retirement and Disability Omnibus Emergency Amendment Act of 2012, effective January 1, 2013 (D.C. Act 19-585; 60 DCR 151), in order to put the provisions of Bill 19-1019 into effect immediately.

(e) The Police and Firefighter's Retirement and Disability Omnibus Emergency Amendment Act of 2012 will expire on April 1, 2013.

(f) A Congressional review emergency would continue to implement all of the provisions of Bill 19-1019, which would ensure that the Plans comply with recent changes to the Internal Revenue Code, and is necessary to prevent a gap in the law.

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 Police and Firefighter's Retirement and Disability Omnibus Congressional Review Emergency Amendment Act 2013 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.