

A RESOLUTION

**Proposed Resolution
20-115**

**See Emergency Act
D.C. Act 20-35
20 DCSTAT 508**

To declare the existence of an emergency, due to Congressional review, with respect to the need to amend the Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act of 1998 to comply with applicable tax qualification provisions of the Internal Revenue Code of 1986 for governmental retirement plans.

**Police Officers, Fire
Fighters, and
Teachers Retirement
Benefit Replacement
Act of 1998
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 Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act of 1998 Congressional Review Emergency Declaration Resolution of 2013”.

Sec. 2. (a) Bill 19-1018, the “Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act of 1998 Amendment Act of 2012 (“Act”), was signed by the Mayor on February 11, 2013, as was Bill 19-1071, the Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act of 1998 Temporary Amendment Act of 2012. Bill 19-1070, the Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act of 1998 Emergency Amendment Act of 2012, is set to expire on March 22, 2013. This Congressional review emergency legislation is necessary to prevent a gap in the legal authority while the permanent and temporary acts undergo Congressional review.

(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 Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act of 1998, effective September 18, 1998 (D.C. Law 12-152; D.C. Official Code § 1-1901.01 *et seq.*).

(c) The 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, the 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) 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 Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act of 1998 Congressional Review Emergency Amendment Act of 2013 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.