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3 Phil Mendelson
Chairman Phil Mendelson

Muriel Bowser
Councilmember Muriel Bowser

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6 Jack Evans
7 Councilmember Jack Evans

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11 A BILL
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15
16 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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18 To amend The Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Act
19 of 1998 to comply with applicable tax qualification provisions of the Internal Revenue
20 Code for governmental retirement plans.

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22 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
23 act may be cited as the "Police Officers, Fire Fighters, and Teachers Retirement Benefit
24 Replacement Act of 1998 Amendment Act of 2012".

25 Sec. 2. The Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement
26 Act of 1998, effective September 18, 1998 (D.C. Law 12-152; D.C. Official Code § 1- 1901.01,
27 *et seq.*), is amended as follows:

28 (a) Section 123 (D.C. Official Code §1- 905.03), is amended to read as follows:

29 "Sec. 123. The replacement plan described in section 121 shall be deemed a
30 "governmental plan" as defined in section 414(d) of the Internal Revenue Code of 1986, as
31 amended, which is intended to qualify under section 401(a) of the Internal Revenue Code, and all
32 benefits provided from the replacement plan shall be deemed governmental plan benefits
33 maintained by the District."

34 (b) Section 203 (D.C. Official Code § 1-911.03) is amended to read as follows:

1 “Sec. 203. Benefits of the retirement programs provided for in this chapter shall not be
2 assigned or alienated, except to the extent expressly permitted by this chapter or by another
3 applicable law and with respect to a domestic relations order that substantially meets all of the
4 requirements of section 414(p) of the Internal Revenue Code, as determined solely by the
5 District of Columbia Retirement Board.”.

6 Sec. 3. Fiscal impact statement.

7 The Council adopts the fiscal impact statement in the committee report as the fiscal
8 impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act,
9 approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

10 Sec. 4. Effective date.

11 This act shall take effect following approval by the Mayor (or in the event of veto by the
12 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as
13 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
14 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
15 Columbia Register.