

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2013, Legislative Day No. 14

Bill No. 46-13

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Mr. Tom Quirk, Chairman  
By Request of County Executive

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By the County Council, September 3, 2013

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A BILL  
ENTITLED

AN ACT CONCERNING

Employees' Retirement System - Nonforfeitability

FOR the purpose of clarifying that in the event of termination or partial termination of the Employees Retirement System, the rights of members and beneficiaries are nonforfeitable in conformance with federal law; providing for the retroactive effect of this Act; and generally relating to the Employees' Retirement System.

By repealing and reenacting without amendments

Section 5-1-201(g) and (o) and 5-1-202(a)  
Title 1. Employees Retirement System  
Article 5. Pensions and Retirement  
Baltimore County Code, 2003

By adding

Section 5-1-202(d)  
Title 1. Employees Retirement System  
Article 5. Pensions and Retirement  
Baltimore County Code, 2003

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EXPLANATION:      CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
                         [Brackets] indicate matter stricken from existing law.  
                         ~~Strike out~~ indicates matter stricken from bill.  
                         Underlining indicates amendments to bill.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that the Laws of Baltimore County shall read as follows:

3 **Article 5. Pensions and Retirement**

4 § 5-1-201.

5 (g) “Beneficiary” means any person in receipt of a pension, an annuity, a retirement  
6 allowance, or other benefit as provided by this subtitle.

7 (o) “Member” means any employee included in the membership of the retirement  
8 system as provided in § 5-1-203 of this subtitle.

9 § 5-1-202.

10 (a) A retirement system is hereby established and placed under the management of  
11 the Board of Trustees for the purpose of providing retirement allowances and other benefits  
12 under the provisions of this title for employees. The Retirement System so created shall be  
13 established as of January 1, 1945. It shall be known as the “Employees’ Retirement System of  
14 Baltimore County,” and by such name all of its business shall be transacted, all of its funds  
15 invested, and all of its cash and securities and other property held in trust for the purpose for  
16 which received.

17 (D) IN ACCORDANCE WITH § 411 OF THE INTERNAL REVENUE CODE, IF THE  
18 EMPLOYEES RETIREMENT SYSTEM IS TERMINATED OR PARTIALLY TERMINATED,  
19 THE RIGHTS OF ALL AFFECTED BENEFICIARIES AND MEMBERS ACCRUED UP TO  
20 THE DATE OF TERMINATION OR PARTIAL TERMINATION, TO THE EXTENT  
21 FUNDED AS OF THE DATE OF TERMINATION OR PARTIAL TERMINATION, OR THE

1 AMOUNTS CREDITED TO THE BENEFICIARIES' OR MEMBERS'S ACCOUNTS, ARE  
2 NONFORFEITABLE.

3 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having by passed by the  
4 affirmative vote of five members of the County Council, shall take effect on October 20, 2013  
5 retroactive to July 1, 2002.