

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 941

Session of
1987

INTRODUCED BY SHAFFER, CORMAN, GREENWOOD, SHUMAKER, PETERSON,
SALVATORE, JUBELIRER, WENGER, ARMSTRONG, WILT, MADIGAN,
RHOADES, HESS, LEMMOND, BRIGHTBILL, STAUFFER, LOEPER, MOORE,
HELFRICK, STEWART, ANDREZESKI, ROSS, STOUT AND JONES,
JUNE 23, 1987

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF
REPRESENTATIVES, AS AMENDED, SEPTEMBER 28, 1988

AN ACT

~~Amending the act of July 2, 1984 (P.L. 520, No. 105), entitled "An~~ <—
~~act establishing a business infrastructure development~~
~~program for making grants and loans for infrastructure~~
~~necessary to complement industrial or commercial investment~~
~~by private companies; prescribing requirements of and~~
~~conditions for grants and loans; and making an~~
~~appropriation," extending the expiration date of the act.~~

REQUIRING MUNICIPAL RETIREMENT SYSTEMS TO PAY SPECIAL AD HOC <—
POSTRETIREMENT ADJUSTMENTS TO CERTAIN RETIRED POLICE OFFICERS
AND FIREFIGHTERS; PROVIDING FOR THE FINANCING OF THESE
ADJUSTMENTS; PROVIDING FOR THE ADMINISTRATION OF THE
COMMONWEALTH'S REIMBURSEMENTS FOR THESE ADJUSTMENTS; AND
MAKING REPEALS.

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9 SECTION 1101. REPEALS.
10 SECTION 1102. EFFECTIVE DATE.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 ~~Section 1. Section 12 of the act of July 2, 1984 (P.L.520,~~ <—
14 ~~No.105), known as the Business Infrastructure Development Act,~~
15 ~~is amended to read:~~

16 ~~Section 12. Termination.~~

17 ~~No assistance shall be approved pursuant to this act after~~
18 ~~June 30, [1987] 1989.~~

19 ~~Section 2. This act shall be retroactive to June 30, 1987.~~

20 ~~Section 3. This act shall take effect immediately.~~

21 CHAPTER 1 <—

22 GENERAL PROVISIONS

23 SECTION 101. SHORT TITLE.

24 THIS ACT SHALL BE KNOWN AND MAY BE CITED AS THE SPECIAL AD
25 HOC MUNICIPAL POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT
26 ACT.

27 SECTION 102. DEFINITIONS.

28 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS ACT SHALL
29 HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
30 CONTEXT CLEARLY INDICATES OTHERWISE:

31 "ACTIVE EMPLOYMENT." THE SITUATION OF AN INDIVIDUAL, OTHER
32 THAN AN INDEPENDENT CONTRACTOR, WHO PERFORMS FOR COMPENSATION
33 REGULAR SERVICES FOR A MUNICIPALITY AND WHO IS REGULARLY ENTERED
34 ON THE PAYROLL OF THE MUNICIPALITY.

1 "CHIEF ADMINISTRATIVE OFFICER." THE PERSON WHO HAS THE
2 PRIMARY RESPONSIBILITY FOR THE EXECUTION OF THE ADMINISTRATIVE
3 OR MANAGEMENT AFFAIRS OF A MUNICIPAL RETIREMENT SYSTEM, OR THE
4 DESIGNEE OF THAT PERSON.

5 "FIREFIGHTER." A MUNICIPAL EMPLOYEE WHO HOLDS A FULL-TIME
6 POSITION IN THE FIREFIGHTING SERVICE OF A MUNICIPALITY AND HAS
7 RETIREMENT COVERAGE PROVIDED BY A RETIREMENT SYSTEM.

8 "MUNICIPALITY." A BOROUGH, CITY, COUNTY OF THE SECOND CLASS,
9 INCORPORATED TOWN OR TOWNSHIP, HOWEVER CONSTITUTED, WHETHER
10 OPERATING UNDER A LEGISLATIVE CHARTER; A MUNICIPAL CODE; AN
11 OPTIONAL CHARTER ADOPTED UNDER THE ACT OF JULY 15, 1957
12 (P.L.901, NO.399), KNOWN AS THE OPTIONAL THIRD CLASS CITY
13 CHARTER LAW; A HOME RULE CHARTER OR AN OPTIONAL PLAN ADOPTED
14 UNDER THE ACT OF APRIL 13, 1972 (P.L.184, NO.62), KNOWN AS THE
15 HOME RULE CHARTER AND OPTIONAL PLANS LAW; OR OTHER ARRANGEMENT;
16 OR AN ASSOCIATION OF THESE MUNICIPALITIES COOPERATING UNDER THE
17 ACT OF JULY 12, 1972 (P.L.762, NO.180), REFERRED TO AS THE
18 INTERGOVERNMENTAL COOPERATION LAW.

19 "POLICE OFFICER." A MUNICIPAL EMPLOYEE WHO HOLDS A FULL-TIME
20 POSITION IN THE POLICE SERVICE OF A MUNICIPALITY AND HAS
21 RETIREMENT COVERAGE PROVIDED BY A RETIREMENT SYSTEM.

22 "POSTRETIREMENT ADJUSTMENT." AN INCREASE IN OR CHANGE IN THE
23 AMOUNT OF A RETIREMENT ANNUITY, RETIREMENT BENEFIT, SERVICE
24 PENSION OR DISABILITY PENSION BENEFIT GRANTED OR EFFECTIVE AFTER
25 ACTIVE EMPLOYMENT CEASES.

26 "PUBLIC EMPLOYEE RETIREMENT SYSTEM." AN ENTITY, WHETHER A
27 SEPARATE ENTITY OR PART OF A GOVERNMENTAL ENTITY, THAT COLLECTS
28 RETIREMENT AND OTHER EMPLOYEE BENEFIT CONTRIBUTIONS FROM
29 GOVERNMENT EMPLOYEES AND EMPLOYERS; HOLDS AND MANAGES THE
30 RESULTING ASSETS AS RESERVES FOR PRESENT AND FUTURE RETIREMENT

1 ANNUITY, RETIREMENT BENEFIT, SERVICE PENSION, OR DISABILITY
2 PENSION BENEFIT PAYMENTS; AND MAKES PROVISION FOR THESE PAYMENTS
3 TO QUALIFIED RETIREES AND BENEFICIARIES.

4 "RETIREMENT SYSTEM." A PUBLIC EMPLOYEE RETIREMENT SYSTEM.

5 "SPECIAL AD HOC ADJUSTMENT." A SPECIAL AD HOC MUNICIPAL
6 POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT.

7 "SPECIAL AD HOC MUNICIPAL POLICE AND FIREFIGHTER
8 POSTRETIREMENT ADJUSTMENT." AN INCREASE IN OR CHANGE IN THE
9 AMOUNT OF A RETIREMENT ANNUITY, RETIREMENT BENEFIT, SERVICE
10 PENSION OR DISABILITY PENSION BENEFIT GRANTED OR EFFECTIVE AFTER
11 ACTIVE EMPLOYMENT CEASES, AS PROVIDED FOR ON A ONE-TIME BASIS
12 UNDER THIS STATUTE.

13 CHAPTER 3

14 SPECIAL AD HOC MUNICIPAL POLICE AND 15 FIREFIGHTER POSTRETIREMENT ADJUSTMENT

16 SECTION 301. ENTITLEMENT TO SPECIAL AD HOC ADJUSTMENT.

17 A MUNICIPAL RETIREMENT SYSTEM SHALL PAY A RETIRED POLICE
18 OFFICER OR FIREFIGHTER A SPECIAL AD HOC MUNICIPAL POLICE AND
19 FIREFIGHTER POSTRETIREMENT ADJUSTMENT UNDER THIS CHAPTER IF ALL
20 OF THE FOLLOWING APPLY:

21 (1) THE RETIREE HAS TERMINATED ACTIVE EMPLOYMENT WITH
22 THE MUNICIPALITY AS A POLICE OFFICER OR FIREFIGHTER.

23 (2) THE RETIREE IS RECEIVING A RETIREMENT ANNUITY,
24 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION
25 BENEFIT FROM A MUNICIPAL RETIREMENT SYSTEM ON THE BASIS OF
26 ACTIVE EMPLOYMENT WITH A MUNICIPALITY AS A POLICE OFFICER OR
27 FIREFIGHTER.

28 (3) THE RETIREE BEGAN RECEIVING THE RETIREMENT ANNUITY,
29 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION
30 BENEFIT BEFORE JANUARY 1, 1985.

1 SECTION 302. AMOUNT OF SPECIAL AD HOC ADJUSTMENT.

2 (A) GENERAL RULE.--EXCEPT AS PROVIDED IN SUBSECTIONS (B) AND
3 (C), A MUNICIPAL RETIREMENT SYSTEM SHALL PAY A RETIRED POLICE
4 OFFICER OR FIREFIGHTER A SPECIAL AD HOC MUNICIPAL POLICE AND
5 FIREFIGHTER POSTRETIREMENT ADJUSTMENT UNDER SECTION 301, AS
6 FOLLOWS:

7 (1) THE SUM OF \$25 A MONTH, IF ON JANUARY 1, 1989, THE
8 RETIREE HAS BEEN RETIRED AT LEAST FIVE YEARS BUT LESS THAN
9 TEN YEARS.

10 (2) THE SUM OF \$50 A MONTH, IF ON JANUARY 1, 1989, THE
11 RETIREE IS TOTALLY DISABLED AND HAS BEEN RETIRED LESS THAN
12 TEN YEARS.

13 (3) THE SUM OF \$75 A MONTH, IF ON JANUARY 1, 1989, THE
14 RETIREE HAS BEEN RETIRED AT LEAST TEN YEARS BUT LESS THAN 20
15 YEARS.

16 (4) THE SUM OF \$150 A MONTH, IF ON JANUARY 1, 1989, THE
17 RETIREE HAS BEEN RETIRED AT LEAST 20 YEARS.

18 (B) LIMITATION.--IF, UNDER SECTION 301, A RETIREE IS
19 ENTITLED TO BE PAID A SPECIAL AD HOC MUNICIPAL POLICE AND
20 FIREFIGHTER POSTRETIREMENT ADJUSTMENT BY MORE THAN ONE MUNICIPAL
21 RETIREMENT SYSTEM, THE AMOUNT OF THE SPECIAL AD HOC ADJUSTMENT
22 UNDER SUBSECTION (A) SHALL BE REDUCED SO THAT THE TOTAL OF ALL
23 THESE ADJUSTMENTS PAID TO THE RETIREE DOES NOT EXCEED THE AMOUNT
24 SPECIFIED IN SUBSECTION (A).

25 (C) MODIFICATION IN AMOUNT OF POSTRETIREMENT ADJUSTMENT.--IF
26 A RETIREE ENTITLED TO RECEIVE A SPECIAL AD HOC MUNICIPAL POLICE
27 AND FIREFIGHTERS POSTRETIREMENT ADJUSTMENT WILL RECEIVE A
28 POSTRETIREMENT ADJUSTMENT FROM THE APPLICABLE MUNICIPAL POLICE
29 OR PAID FIREFIGHTERS PENSION PLAN AFTER THE EFFECTIVE DATE OF
30 THIS ACT, THE AMOUNT OF THE SPECIAL AD HOC POSTRETIREMENT

1 ADJUSTMENT UNDER SUBSECTION (A) SHALL BE REDUCED BY THE TOTAL
2 AMOUNT OF ANY MUNICIPAL POSTRETIREMENT ADJUSTMENT.

3 (D) CONSTRUCTION.--SUBSECTIONS (B) AND (C) SHALL NOT BE
4 CONSTRUED TO REDUCE THE AMOUNT OF ANY RETIREMENT ANNUITY,
5 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION
6 BENEFIT PAYABLE TO A RETIREE IMMEDIATELY PRIOR TO THE EFFECTIVE
7 DATE OF THIS ACT.

8 SECTION 303. PAYMENT OF SPECIAL AD HOC ADJUSTMENT.

9 THE SPECIAL AD HOC ADJUSTMENT IS EFFECTIVE ON THE DATE OF THE
10 FIRST PAYMENT OF THE RETIREE'S RETIREMENT ANNUITY, RETIREMENT
11 BENEFIT, SERVICE PENSION OR DISABILITY PENSION BENEFIT DUE AFTER
12 DECEMBER 31, 1988. THE MUNICIPAL RETIREMENT SYSTEM SHALL PAY
13 THIS AS SOON AS PRACTICABLE AFTER THAT AND SHALL INCLUDE IN THE
14 FIRST PAYMENT ANY OMITTED AMOUNT PAYABLE BETWEEN THE EFFECTIVE
15 DATE OF THE ADJUSTMENT AND THE DATE OF THE FIRST PAYMENT.

16 CHAPTER 5

17 FINANCING OF SPECIAL AD HOC ADJUSTMENT

18 SECTION 501. ACTUARIAL FUNDING BY MUNICIPALITY.

19 A MUNICIPALITY SHALL FUND THE ACTUARIAL LIABILITY
20 ATTRIBUTABLE TO A SPECIAL AD HOC ADJUSTMENT UNDER THE PROVISIONS
21 OF THE ACT OF DECEMBER 18, 1984 (P.L.1005, NO.205), KNOWN AS THE
22 MUNICIPAL PENSION PLAN FUNDING STANDARD AND RECOVERY ACT, AND
23 SHALL INCLUDE THAT ACTUARIAL LIABILITY IN THE ACTUARIAL
24 VALUATION REPORT UNDER THAT ACT OR UNDER THE ACT OF DECEMBER 6,
25 1972 (P.L.1383, NO.293), ENTITLED "AN ACT REQUIRING MUNICIPAL
26 PENSION SYSTEMS TO HAVE AN ACTUARIAL INVESTIGATION OF THE FUND
27 MADE BY AN ACTUARY WHO SHALL REPORT HIS FINDINGS TO THE
28 DEPARTMENT OF COMMUNITY AFFAIRS."

29 SECTION 502. REIMBURSEMENT BY COMMONWEALTH.

30 (A) GENERAL RULE.--EXCEPT AS PROVIDED IN SUBSECTION (B), IN

1 EACH OF THE TEN CALENDAR YEARS BEGINNING JANUARY 1, 1990, THE
2 COMMONWEALTH SHALL REIMBURSE A MUNICIPALITY, FROM THE SPECIAL
3 ACCOUNT ESTABLISHED UNDER SECTION 701, FOR THE ACTUAL SPECIAL AD
4 HOC ADJUSTMENT PAID DURING THE PREVIOUS CALENDAR YEAR.

5 (B) LIMITATION.--THE COMMONWEALTH SHALL NOT REIMBURSE ANY
6 MUNICIPALITY FOR WHICH ANY ONE OF THE FOLLOWING APPLY:

7 (1) THE MOST RECENT MUNICIPAL RETIREMENT SYSTEM
8 ACTUARIAL VALUATION FILED UNDER EITHER THE ACT OF DECEMBER 6,
9 1972 (P.L.1383, NO.293), ENTITLED "AN ACT REQUIRING MUNICIPAL
10 PENSION SYSTEMS TO HAVE AN ACTUARIAL INVESTIGATION OF THE
11 FUND MADE BY AN ACTUARY WHO SHALL REPORT HIS FINDINGS TO THE
12 DEPARTMENT OF COMMUNITY AFFAIRS," OR THE ACT OF DECEMBER 18,
13 1984 (P.L.1005, NO.205), KNOWN AS THE MUNICIPAL PENSION PLAN
14 FUNDING STANDARD AND RECOVERY ACT, SHOWS ASSETS IN EXCESS OF
15 THE PRESENT VALUE OF FUTURE BENEFITS.

16 (2) THE INFORMATION REQUIRED UNDER SECTION 901 EITHER
17 WAS NOT CERTIFIED TO THE AUDITOR GENERAL OR WAS CERTIFIED
18 AFTER APRIL 1 OF THE YEAR THE CERTIFICATION WAS DUE.

19 CHAPTER 7

20 SPECIAL ACCOUNT

21 SECTION 701. SPECIAL ACCOUNT CREATED.

22 THERE IS HEREBY CREATED IN THE MUNICIPAL PENSION AID FUND A
23 SPECIAL AD HOC MUNICIPAL POLICE AND FIREFIGHTER POSTRETIREMENT
24 ADJUSTMENT ACCOUNT. THIS ACCOUNT SHALL BE ESTABLISHED AS SOON AS
25 PRACTICABLE FOLLOWING THE EFFECTIVE DATE OF THIS ACT.

26 SECTION 702. DEPOSITS INTO THE SPECIAL ACCOUNT.

27 NOTWITHSTANDING ANY APPLICABLE PROVISION OF THE ACT OF MAY
28 12, 1943 (P.L.259, NO.120), REFERRED TO AS THE FOREIGN CASUALTY
29 INSURANCE PREMIUM TAX ALLOCATION LAW, OR ANY APPLICABLE
30 PROVISIONS OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS

1 THE TAX REFORM CODE OF 1971, OR THE PROVISIONS OF SECTION 402(B)
2 AND SECTION 803(C) OF THE ACT OF DECEMBER 18, 1984 (P.L.1005,
3 NO.205), KNOWN AS THE MUNICIPAL PENSION PLAN FUNDING STANDARD
4 AND RECOVERY ACT, IN EACH OF THE TEN CALENDAR YEARS BEGINNING ON
5 JANUARY 1, 1990, PRIOR TO THE DEPOSIT OF THE PROCEEDS OF THE
6 INSURANCE PREMIUM TAX ON FOREIGN CASUALTY INSURANCE PREMIUMS
7 INTO THE GENERAL MUNICIPAL PENSION SYSTEM STATE AID PROGRAM
8 REVENUE ACCOUNT, AN AMOUNT SUFFICIENT TO PROVIDE FOR THE
9 COMMONWEALTH'S REIMBURSEMENT PAYMENTS TO MUNICIPALITIES FOR
10 SPECIAL AD HOC ADJUSTMENTS UNDER THIS ACT SHALL BE DEPOSITED IN
11 THE SEPARATE ACCOUNT CREATED UNDER SECTION 701. AFTER THESE TEN
12 CALENDAR YEAR DEPOSITS, NO MORE AMOUNTS MAY BE DEPOSITED INTO
13 THIS ACCOUNT FOR THE PURPOSES OF THIS ACT.

14 SECTION 703. RESIDUAL EQUITY TRANSFER.

15 THE AMOUNT REMAINING AFTER DECEMBER 31, 1999, IN THE SPECIAL
16 ACCOUNT CREATED UNDER SECTION 701 SHALL BE TRANSFERRED INTO THE
17 GENERAL MUNICIPAL PENSION SYSTEM STATE AID PROGRAM REVENUE
18 ACCOUNT.

19 CHAPTER 9

20 ADMINISTRATIVE PROVISIONS

21 SECTION 901. MUNICIPAL RETIREMENT SYSTEM CERTIFICATION OF
22 ADJUSTMENTS PAID.

23 (A) CERTIFICATION.--FOR EACH OF THE TEN CALENDAR YEARS
24 BEGINNING JANUARY 1, 1989, THE CHIEF ADMINISTRATIVE OFFICER OF A
25 MUNICIPAL RETIREMENT SYSTEM THAT PAYS A SPECIAL AD HOC
26 ADJUSTMENT IN THAT YEAR SHALL CERTIFY THE TOTAL OF ALL
27 ADJUSTMENTS PAID DURING THAT YEAR TO THE AUDITOR GENERAL NOT
28 LATER THAN APRIL 1 OF THE FOLLOWING YEAR.

29 (B) FORM.--NOT LATER THAN FEBRUARY 1 OF THE YEAR IN WHICH
30 THE FORM IS DUE, THE AUDITOR GENERAL SHALL SEND THE RETIREMENT

1 SYSTEM THE PROPER FORM ON WHICH TO MAKE THE CERTIFICATION UNDER
2 SUBSECTION (A).

3 SECTION 902. COMMONWEALTH DISBURSEMENT OF REIMBURSEMENT
4 PAYMENT.

5 (A) PAYMENT TO ACCOUNT.--NOT LATER THAN JUNE 1 OF THE YEAR
6 IN WHICH THE FORM IS DUE, THE AUDITOR GENERAL SHALL CERTIFY TO
7 THE STATE TREASURER THE AMOUNT TO BE DEPOSITED INTO THE SPECIAL
8 ACCOUNT CREATED IN SECTION 701 AND SHALL DRAW A WARRANT, PAYABLE
9 TO THE TREASURER OF THE MUNICIPALITY, ON THE STATE TREASURER
10 FROM THE SPECIAL ACCOUNT CREATED IN SECTION 701 FOR THE AMOUNT
11 CERTIFIED UNDER SECTION 901(A).

12 (B) DISBURSEMENT.--NOT LATER THAN SEPTEMBER 1 OF THE YEAR IN
13 WHICH THE FORM IS DUE, THE STATE TREASURER SHALL DISBURSE THE
14 REIMBURSEMENT PAYMENT OUT OF THE SPECIAL ACCOUNT CREATED IN
15 SECTION 701.

16 SECTION 903. MUNICIPAL RECEIPT OF REIMBURSEMENT PAYMENT.

17 UPON RECEIPT OF THE REIMBURSEMENT PAYMENT FROM THE
18 COMMONWEALTH, THE TREASURER OF THE MUNICIPALITY SHALL DEPOSIT
19 THE REIMBURSEMENT PAYMENT INTO THE MUNICIPALITY'S GENERAL FUND.

20 SECTION 904. ADMINISTRATION BY AUDITOR GENERAL.

21 THE AUDITOR GENERAL SHALL ADMINISTER THE SPECIAL AD HOC
22 MUNICIPAL POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT
23 REIMBURSEMENT PAYMENTS. UNDER THE ACT OF JULY 31, 1968 (P.L.769,
24 NO.240), REFERRED TO AS THE COMMONWEALTH DOCUMENTS LAW, AND 2
25 PA.C.S. (RELATING TO ADMINISTRATIVE LAW AND PROCEDURE), THE
26 AUDITOR GENERAL SHALL PROMULGATE REGULATIONS NECESSARY FOR THE
27 EFFICIENT ADMINISTRATION OF THESE REIMBURSEMENT PAYMENTS AND
28 SHALL SPECIFY THE FORM AND CONTENT OF ANY FORMS APPLICABLE TO
29 THE REIMBURSEMENT PAYMENTS. THE AUDITOR GENERAL, AS DEEMED
30 NECESSARY, SHALL MAKE AN AUDIT IN ACCORDANCE WITH GENERALLY

1 ACCEPTED GOVERNMENTAL AUDITING STANDARDS OF EVERY MUNICIPALITY
2 THAT RECEIVES A REIMBURSEMENT PAYMENT UNDER THIS STATUTE AND OF
3 EVERY MUNICIPAL RETIREMENT SYSTEM THAT PAYS A SPECIAL AD HOC
4 ADJUSTMENT UNDER THIS STATUTE.

5 CHAPTER 11

6 MISCELLANEOUS PROVISIONS

7 SECTION 1101. LIMITATION OF PRIOR ACT.

8 THE PROVISIONS OF SECTION 7 OF THE ACT OF JULY 9, 1981
9 (P.L.208, NO.66), KNOWN AS THE PUBLIC EMPLOYEE RETIREMENT STUDY
10 COMMISSION ACT, SHALL NOT BE APPLIED TO THIS ACT.

11 SECTION 1102. REPEALS.

12 ALL ACTS AND PARTS OF ACTS ARE REPEALED INsofar AS THEY ARE
13 INCONSISTENT WITH THIS ACT.

14 SECTION 1103. EFFECTIVE DATE.

15 THIS ACT SHALL TAKE EFFECT IN 60 DAYS.