

THE GENERAL ASSEMBLY OF PENNSYLVANIA

2539

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 AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
NOVEMBER 22, 1988

AN ACT

1 ~~Amending the act of July 2, 1984 (P.L.520, No.105), entitled "An~~ <—  
2 ~~act establishing a business infrastructure development~~  
3 ~~program for making grants and loans for infrastructure~~  
4 ~~necessary to complement industrial or commercial investment~~  
5 ~~by private companies; prescribing requirements of and~~  
6 ~~conditions for grants and loans; and making an~~  
7 ~~appropriation," extending the expiration date of the act.~~  
8 REQUIRING MUNICIPAL RETIREMENT SYSTEMS TO PAY SPECIAL AD HOC <—  
9 POSTRETIREMENT ADJUSTMENTS TO CERTAIN RETIRED POLICE OFFICERS  
10 AND FIREFIGHTERS; PROVIDING FOR THE FINANCING OF THESE  
11 ADJUSTMENTS; PROVIDING FOR THE ADMINISTRATION OF THE  
12 COMMONWEALTH'S REIMBURSEMENTS FOR THESE ADJUSTMENTS; AND  
13 MAKING REPEALS.

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20 SECTION 1103. EFFECTIVE DATE.

21 The General Assembly of the Commonwealth of Pennsylvania  
22 hereby enacts as follows:

23 ~~Section 1. Section 12 of the act of July 2, 1984 (P.L. 520,~~  
24 ~~No. 105), known as the Business Infrastructure Development Act,~~  
25 ~~is amended to read:~~

26 ~~Section 12. Termination.~~

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

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

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

CHAPTER 1

GENERAL PROVISIONS

SECTION 101. SHORT TITLE.

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

SECTION 102. DEFINITIONS.

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

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

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

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

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

1 ACT OF JULY 12, 1972 (P.L.762, NO.180), REFERRED TO AS THE  
2 INTERGOVERNMENTAL COOPERATION LAW.

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

6 "POSTRETIREMENT ADJUSTMENT." AN INCREASE IN OR CHANGE IN THE  
7 AMOUNT OF A RETIREMENT ANNUITY, RETIREMENT BENEFIT, SERVICE  
8 PENSION OR DISABILITY PENSION BENEFIT GRANTED OR EFFECTIVE AFTER  
9 ACTIVE EMPLOYMENT CEASES.

10 "PUBLIC EMPLOYEE RETIREMENT SYSTEM." AN ENTITY, WHETHER A  
11 SEPARATE ENTITY OR PART OF A GOVERNMENTAL ENTITY, THAT COLLECTS  
12 RETIREMENT AND OTHER EMPLOYEE BENEFIT CONTRIBUTIONS FROM  
13 GOVERNMENT EMPLOYEES AND EMPLOYERS; HOLDS AND MANAGES THE  
14 RESULTING ASSETS AS RESERVES FOR PRESENT AND FUTURE RETIREMENT  
15 ANNUITY, RETIREMENT BENEFIT, SERVICE PENSION, OR DISABILITY  
16 PENSION BENEFIT PAYMENTS; AND MAKES PROVISION FOR THESE PAYMENTS  
17 TO QUALIFIED RETIREES AND BENEFICIARIES.

18 "RETIREMENT SYSTEM." A PUBLIC EMPLOYEE RETIREMENT SYSTEM.

19 "SPECIAL AD HOC ADJUSTMENT." A SPECIAL AD HOC MUNICIPAL  
20 POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT.

21 "SPECIAL AD HOC MUNICIPAL POLICE AND FIREFIGHTER  
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, AS PROVIDED FOR ON A ONE-TIME BASIS  
26 UNDER THIS STATUTE.

27 CHAPTER 3

28 SPECIAL AD HOC MUNICIPAL POLICE AND  
29 FIREFIGHTER POSTRETIREMENT ADJUSTMENT

30 SECTION 301. ENTITLEMENT TO SPECIAL AD HOC ADJUSTMENT.

1 A MUNICIPAL RETIREMENT SYSTEM SHALL PAY A RETIRED POLICE  
2 OFFICER OR FIREFIGHTER A SPECIAL AD HOC MUNICIPAL POLICE AND  
3 FIREFIGHTER POSTRETIREMENT ADJUSTMENT UNDER THIS CHAPTER IF ALL  
4 OF THE FOLLOWING APPLY:

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

7 (2) THE RETIREE IS RECEIVING A RETIREMENT ANNUITY,  
8 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION  
9 BENEFIT FROM A MUNICIPAL RETIREMENT SYSTEM ON THE BASIS OF  
10 ACTIVE EMPLOYMENT WITH A MUNICIPALITY AS A POLICE OFFICER OR  
11 FIREFIGHTER.

12 (3) THE RETIREE BEGAN RECEIVING THE RETIREMENT ANNUITY,  
13 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION  
14 BENEFIT BEFORE JANUARY 1, 1985.

15 SECTION 302. AMOUNT OF SPECIAL AD HOC ADJUSTMENT.

16 (A) GENERAL RULE.--EXCEPT AS PROVIDED IN SUBSECTIONS (B) AND  
17 (C), 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 SECTION 301, AS  
20 FOLLOWS:

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

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

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

30 (4) THE SUM OF \$150 A MONTH, IF ON JANUARY 1, 1989, THE

1 RETIREE HAS BEEN RETIRED AT LEAST 20 YEARS.

2 (B) LIMITATION.--IF, UNDER SECTION 301, A RETIREE IS  
3 ENTITLED TO BE PAID A SPECIAL AD HOC MUNICIPAL POLICE AND  
4 FIREFIGHTER POSTRETIREMENT ADJUSTMENT BY MORE THAN ONE MUNICIPAL  
5 RETIREMENT SYSTEM, THE AMOUNT OF THE SPECIAL AD HOC ADJUSTMENT  
6 UNDER SUBSECTION (A) SHALL BE REDUCED SO THAT THE TOTAL OF ALL  
7 THESE ADJUSTMENTS PAID TO THE RETIREE DOES NOT EXCEED THE AMOUNT  
8 SPECIFIED IN SUBSECTION (A).

9 (C) MODIFICATION IN AMOUNT OF POSTRETIREMENT ADJUSTMENT.--IF  
10 A RETIREE ENTITLED TO RECEIVE A SPECIAL AD HOC MUNICIPAL POLICE  
11 AND FIREFIGHTERS POSTRETIREMENT ADJUSTMENT WILL RECEIVE A  
12 POSTRETIREMENT ADJUSTMENT FROM THE APPLICABLE MUNICIPAL POLICE  
13 OR PAID FIREFIGHTERS PENSION PLAN AFTER THE EFFECTIVE DATE OF  
14 THIS ACT, THE AMOUNT OF THE SPECIAL AD HOC POSTRETIREMENT  
15 ADJUSTMENT UNDER SUBSECTION (A) SHALL BE REDUCED BY THE TOTAL  
16 AMOUNT OF ANY MUNICIPAL POSTRETIREMENT ADJUSTMENT.

17 (D) CONSTRUCTION.--SUBSECTIONS (B) AND (C) SHALL NOT BE  
18 CONSTRUED TO REDUCE THE AMOUNT OF ANY RETIREMENT ANNUITY,  
19 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION  
20 BENEFIT PAYABLE TO A RETIREE IMMEDIATELY PRIOR TO THE EFFECTIVE  
21 DATE OF THIS ACT.

22 SECTION 303. PAYMENT OF SPECIAL AD HOC ADJUSTMENT.

23 THE SPECIAL AD HOC ADJUSTMENT IS EFFECTIVE ON THE DATE OF THE  
24 FIRST PAYMENT OF THE RETIREE'S RETIREMENT ANNUITY, RETIREMENT  
25 BENEFIT, SERVICE PENSION OR DISABILITY PENSION BENEFIT DUE AFTER  
26 DECEMBER 31, 1988. THE MUNICIPAL RETIREMENT SYSTEM SHALL PAY  
27 THIS AS SOON AS PRACTICABLE AFTER THAT AND SHALL INCLUDE IN THE  
28 FIRST PAYMENT ANY OMITTED AMOUNT PAYABLE BETWEEN THE EFFECTIVE  
29 DATE OF THE ADJUSTMENT AND THE DATE OF THE FIRST PAYMENT.

FINANCING OF SPECIAL AD HOC ADJUSTMENT

SECTION 501. ACTUARIAL FUNDING BY MUNICIPALITY.

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

SECTION 502. REIMBURSEMENT BY COMMONWEALTH.

(A) GENERAL RULE.--EXCEPT AS PROVIDED IN SUBSECTION (B), ~~IN~~ <—  
~~EACH OF THE TEN CALENDAR YEARS~~ BEGINNING JANUARY 1, 1990, THE COMMONWEALTH SHALL REIMBURSE A MUNICIPALITY, FROM THE SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 701, FOR THE ACTUAL SPECIAL AD HOC ADJUSTMENT PAID DURING THE PREVIOUS CALENDAR YEAR.

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

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

~~(2) THE~~

1 IF THE INFORMATION REQUIRED UNDER SECTION 901 EITHER WAS NOT <—  
2 CERTIFIED TO THE AUDITOR GENERAL OR WAS CERTIFIED AFTER APRIL 1  
3 OF THE YEAR THE CERTIFICATION WAS DUE.

4 CHAPTER 7

5 SPECIAL ACCOUNT

6 SECTION 701. SPECIAL ACCOUNT CREATED.

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

11 SECTION 702. DEPOSITS INTO THE SPECIAL ACCOUNT.

12 NOTWITHSTANDING ANY APPLICABLE PROVISION OF THE ACT OF MAY  
13 12, 1943 (P.L.259, NO.120), REFERRED TO AS THE FOREIGN CASUALTY  
14 INSURANCE PREMIUM TAX ALLOCATION LAW, OR ANY APPLICABLE  
15 PROVISIONS OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS  
16 THE TAX REFORM CODE OF 1971, OR THE PROVISIONS OF SECTION 402(B)  
17 AND SECTION 803(C) OF THE ACT OF DECEMBER 18, 1984 (P.L.1005,  
18 NO.205), KNOWN AS THE MUNICIPAL PENSION PLAN FUNDING STANDARD  
19 AND RECOVERY ACT, ~~IN EACH OF THE TEN CALENDAR YEARS BEGINNING ON~~ <—  
20 JANUARY 1, 1990, PRIOR TO THE DEPOSIT OF THE PROCEEDS OF THE  
21 INSURANCE PREMIUM TAX ON FOREIGN CASUALTY INSURANCE PREMIUMS  
22 INTO THE GENERAL MUNICIPAL PENSION SYSTEM STATE AID PROGRAM  
23 REVENUE ACCOUNT, AN AMOUNT SUFFICIENT TO PROVIDE FOR THE  
24 COMMONWEALTH'S REIMBURSEMENT PAYMENTS TO MUNICIPALITIES FOR  
25 SPECIAL AD HOC ADJUSTMENTS UNDER THIS ACT SHALL BE DEPOSITED IN  
26 THE SEPARATE ACCOUNT CREATED UNDER SECTION 701. ~~AFTER THESE TEN~~ <—  
27 ~~CALENDAR YEAR DEPOSITS, NO MORE AMOUNTS MAY BE DEPOSITED INTO~~  
28 ~~THIS ACCOUNT FOR THE PURPOSES OF THIS ACT.~~

29 ~~SECTION 703. RESIDUAL EQUITY TRANSFER.~~

30 ~~THE AMOUNT REMAINING AFTER DECEMBER 31, 1999, IN THE SPECIAL~~



1 ~~ACCOUNT CREATED UNDER SECTION 701 SHALL BE TRANSFERRED INTO THE~~  
2 ~~GENERAL MUNICIPAL PENSION SYSTEM STATE AID PROGRAM REVENUE~~  
3 ~~ACCOUNT.~~

4 CHAPTER 9  
5 ADMINISTRATIVE PROVISIONS

6 SECTION 901. MUNICIPAL RETIREMENT SYSTEM CERTIFICATION OF  
7 ADJUSTMENTS PAID.

8 (A) CERTIFICATION.--~~FOR EACH OF THE TEN CALENDAR YEARS~~ <—  
9 ~~BEGINNING~~ BEGINNING JANUARY 1, 1989, THE CHIEF ADMINISTRATIVE <—  
10 OFFICER OF A MUNICIPAL RETIREMENT SYSTEM THAT PAYS A SPECIAL AD  
11 HOC ADJUSTMENT IN THAT YEAR SHALL CERTIFY THE TOTAL OF ALL  
12 ADJUSTMENTS PAID DURING THAT YEAR TO THE AUDITOR GENERAL NOT  
13 LATER THAN APRIL 1 OF THE FOLLOWING YEAR.

14 (B) FORM.--NOT LATER THAN FEBRUARY 1 OF THE YEAR IN WHICH  
15 THE FORM IS DUE, THE AUDITOR GENERAL SHALL SEND THE RETIREMENT  
16 SYSTEM THE PROPER FORM ON WHICH TO MAKE THE CERTIFICATION UNDER  
17 SUBSECTION (A).

18 SECTION 902. COMMONWEALTH DISBURSEMENT OF REIMBURSEMENT  
19 PAYMENT.

20 (A) PAYMENT TO ACCOUNT.--NOT LATER THAN JUNE 1 OF THE YEAR  
21 IN WHICH THE FORM IS DUE, THE AUDITOR GENERAL SHALL CERTIFY TO  
22 THE STATE TREASURER THE AMOUNT TO BE DEPOSITED INTO THE SPECIAL  
23 ACCOUNT CREATED IN SECTION 701 AND SHALL DRAW A WARRANT, PAYABLE  
24 TO THE TREASURER OF THE MUNICIPALITY, ON THE STATE TREASURER  
25 FROM THE SPECIAL ACCOUNT CREATED IN SECTION 701 FOR THE AMOUNT  
26 CERTIFIED UNDER SECTION 901(A).

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

1 SECTION 903. MUNICIPAL RECEIPT OF REIMBURSEMENT PAYMENT.

2 UPON RECEIPT OF THE REIMBURSEMENT PAYMENT FROM THE  
3 COMMONWEALTH, THE TREASURER OF THE MUNICIPALITY SHALL DEPOSIT  
4 THE REIMBURSEMENT PAYMENT INTO THE MUNICIPALITY'S GENERAL FUND.

5 SECTION 904. ADMINISTRATION BY AUDITOR GENERAL.

6 THE AUDITOR GENERAL SHALL ADMINISTER THE SPECIAL AD HOC  
7 MUNICIPAL POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT  
8 REIMBURSEMENT PAYMENTS. UNDER THE ACT OF JULY 31, 1968 (P.L.769,  
9 NO.240), REFERRED TO AS THE COMMONWEALTH DOCUMENTS LAW, AND 2  
10 P.A.C.S. (RELATING TO ADMINISTRATIVE LAW AND PROCEDURE), THE  
11 AUDITOR GENERAL SHALL PROMULGATE REGULATIONS NECESSARY FOR THE  
12 EFFICIENT ADMINISTRATION OF THESE REIMBURSEMENT PAYMENTS AND  
13 SHALL SPECIFY THE FORM AND CONTENT OF ANY FORMS APPLICABLE TO  
14 THE REIMBURSEMENT PAYMENTS. THE AUDITOR GENERAL, AS DEEMED  
15 NECESSARY, SHALL MAKE AN AUDIT IN ACCORDANCE WITH GENERALLY  
16 ACCEPTED GOVERNMENTAL AUDITING STANDARDS OF EVERY MUNICIPALITY  
17 THAT RECEIVES A REIMBURSEMENT PAYMENT UNDER THIS STATUTE AND OF  
18 EVERY MUNICIPAL RETIREMENT SYSTEM THAT PAYS A SPECIAL AD HOC  
19 ADJUSTMENT UNDER THIS STATUTE.

20 CHAPTER 11

21 MISCELLANEOUS PROVISIONS

22 SECTION 1101. LIMITATION OF PRIOR ACT.

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

26 SECTION 1102. REPEALS.

27 ALL ACTS AND PARTS OF ACTS ARE REPEALED INsofar AS THEY ARE  
28 INCONSISTENT WITH THIS ACT.

29 SECTION 1103. EFFECTIVE DATE.

30 THIS ACT SHALL TAKE EFFECT IN 60 DAYS.