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

AN ACT

- Amending the act of July 2, 1984 (P.L.520, No.105), entitled "An act establishing a business infrastructure development 3 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 6 7 appropriation, " extending the expiration date of the act. 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 ADJUSTMENTS; PROVIDING FOR THE ADMINISTRATION OF THE 11 12 COMMONWEALTH'S REIMBURSEMENTS FOR THESE ADJUSTMENTS; AND 13 MAKING REPEALS. 14 TABLE OF CONTENTS 15 CHAPTER 1. GENERAL PROVISIONS 16 SECTION 101. SHORT TITLE. SECTION 102. DEFINITIONS. 17 18 CHAPTER 3. SPECIAL AD HOC MUNICIPAL POLICE AND FIREFIGHTER
- 19 POSTRETIREMENT ADJUSTMENT
- 20 SECTION 301. ENTITLEMENT TO SPECIAL AD HOC ADJUSTMENT.
- 21 SECTION 302. AMOUNT OF SPECIAL AD HOC ADJUSTMENT.

SECTION 303. PAYMENT OF SPECIAL AD HOC ADJUSTMENT. 2 CHAPTER 5. FINANCING OF SPECIAL AD HOC ADJUSTMENT 3 SECTION 501. ACTUARIAL FUNDING BY MUNICIPALITY. SECTION 502. REIMBURSEMENT BY COMMONWEALTH. CHAPTER 7. SPECIAL ACCOUNT 5 <----SECTION 701. SPECIAL ACCOUNT CREATED. 6 SECTION 702. DEPOSITS INTO SPECIAL ACCOUNT. 7 SECTION 703. RESIDUAL EOUITY TRANSFER. 9 CHAPTER 9 7. ADMINISTRATIVE PROVISIONS 10 SECTION 901 701. MUNICIPAL RETIREMENT SYSTEM CERTIFICATION OF <----11 ADJUSTMENTS PAID. 12 SECTION 902 702. COMMONWEALTH DISBURSEMENT OF REIMBURSEMENT <---13 PAYMENT. 14 SECTION 903 703. MUNICIPAL RECEIPT OF REIMBURSEMENT PAYMENT. <----15 SECTION 904 704. ADMINISTRATION BY AUDITOR GENERAL. 16 CHAPTER 11 9. MISCELLANEOUS PROVISIONS 17 SECTION 901. LIMITATION OF PRIOR ACT. 18 SECTION 1101 902. REPEALS. 19 SECTION 1102 903. EFFECTIVE DATE. 20 The General Assembly of the Commonwealth of Pennsylvania 21 hereby enacts as follows: 22 Section 1. Section 12 of the act of July 2, 1984 (P.L.520, No.105), known as the Business Infrastructure Development Act, 24 is amended to read: 25 Section 12. Termination. 26 No assistance shall be approved pursuant to this act after June 30, [1987] 1989. 27 28 Section 2. This act shall be retroactive to June 30, 1987. 29 Section 3. This act shall take effect immediately. 30 CHAPTER 1

- 2 SECTION 101. SHORT TITLE.
- 3 THIS ACT SHALL BE KNOWN AND MAY BE CITED AS THE SPECIAL AD
- 4 HOC MUNICIPAL POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT
- 5 ACT.
- 6 SECTION 102. DEFINITIONS.
- 7 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS ACT SHALL
- 8 HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
- 9 CONTEXT CLEARLY INDICATES OTHERWISE:
- 10 "ACTIVE EMPLOYMENT." THE SITUATION OF AN INDIVIDUAL, OTHER
- 11 THAN AN INDEPENDENT CONTRACTOR, WHO PERFORMS FOR COMPENSATION
- 12 REGULAR SERVICES FOR A MUNICIPALITY AND WHO IS REGULARLY ENTERED
- 13 ON THE PAYROLL OF THE MUNICIPALITY.
- 14 "CHIEF ADMINISTRATIVE OFFICER." THE PERSON WHO HAS THE
- 15 PRIMARY RESPONSIBILITY FOR THE EXECUTION OF THE ADMINISTRATIVE
- 16 OR MANAGEMENT AFFAIRS OF A MUNICIPAL RETIREMENT SYSTEM, OR THE
- 17 DESIGNEE OF THAT PERSON.
- 18 "FIREFIGHTER." A MUNICIPAL EMPLOYEE WHO HOLDS A FULL-TIME
- 19 POSITION IN THE FIREFIGHTING SERVICE OF A MUNICIPALITY AND HAS
- 20 RETIREMENT COVERAGE PROVIDED BY A RETIREMENT SYSTEM.
- 21 "MUNICIPALITY." A BOROUGH, CITY, COUNTY OF THE SECOND CLASS,
- 22 INCORPORATED TOWN OR TOWNSHIP, HOWEVER CONSTITUTED, WHETHER
- 23 OPERATING UNDER A LEGISLATIVE CHARTER; A MUNICIPAL CODE; AN
- 24 OPTIONAL CHARTER ADOPTED UNDER THE ACT OF JULY 15, 1957
- 25 (P.L.901, NO.399), KNOWN AS THE OPTIONAL THIRD CLASS CITY
- 26 CHARTER LAW; A HOME RULE CHARTER OR AN OPTIONAL PLAN ADOPTED
- 27 UNDER THE ACT OF APRIL 13, 1972 (P.L.184, NO.62), KNOWN AS THE
- 28 HOME RULE CHARTER AND OPTIONAL PLANS LAW; OR OTHER ARRANGEMENT;
- 29 OR AN ASSOCIATION OF THESE MUNICIPALITIES COOPERATING UNDER THE
- 30 ACT OF JULY 12, 1972 (P.L.762, NO.180), REFERRED TO AS THE

- 1 INTERGOVERNMENTAL COOPERATION LAW.
- 2 "POLICE OFFICER." A MUNICIPAL EMPLOYEE WHO HOLDS A FULL-TIME
- 3 POSITION IN THE POLICE SERVICE OF A MUNICIPALITY AND HAS
- 4 RETIREMENT COVERAGE PROVIDED BY A RETIREMENT SYSTEM.
- 5 "POSTRETIREMENT ADJUSTMENT." AN INCREASE IN OR CHANGE IN THE
- 6 AMOUNT OF A RETIREMENT ANNUITY, RETIREMENT BENEFIT, SERVICE
- 7 PENSION OR DISABILITY PENSION BENEFIT GRANTED OR EFFECTIVE AFTER
- 8 ACTIVE EMPLOYMENT CEASES.
- 9 "PUBLIC EMPLOYEE RETIREMENT SYSTEM." AN ENTITY, WHETHER A
- 10 SEPARATE ENTITY OR PART OF A GOVERNMENTAL ENTITY, THAT COLLECTS
- 11 RETIREMENT AND OTHER EMPLOYEE BENEFIT CONTRIBUTIONS FROM
- 12 GOVERNMENT EMPLOYEES AND EMPLOYERS; HOLDS AND MANAGES THE
- 13 RESULTING ASSETS AS RESERVES FOR PRESENT AND FUTURE RETIREMENT
- 14 ANNUITY, RETIREMENT BENEFIT, SERVICE PENSION, OR DISABILITY
- 15 PENSION BENEFIT PAYMENTS; AND MAKES PROVISION FOR THESE PAYMENTS
- 16 TO QUALIFIED RETIREES AND BENEFICIARIES.
- 17 "RETIREMENT SYSTEM." A PUBLIC EMPLOYEE RETIREMENT SYSTEM.
- 18 "SPECIAL AD HOC ADJUSTMENT." A SPECIAL AD HOC MUNICIPAL
- 19 POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT.
- 20 "SPECIAL AD HOC MUNICIPAL POLICE AND FIREFIGHTER
- 21 POSTRETIREMENT ADJUSTMENT." AN INCREASE IN OR CHANGE IN THE
- 22 AMOUNT OF A RETIREMENT ANNUITY, RETIREMENT BENEFIT, SERVICE
- 23 PENSION OR DISABILITY PENSION BENEFIT GRANTED OR EFFECTIVE AFTER
- 24 ACTIVE EMPLOYMENT CEASES, AS PROVIDED FOR ON A ONE-TIME BASIS
- 25 UNDER THIS STATUTE.
- 26 CHAPTER 3
- 27 SPECIAL AD HOC MUNICIPAL POLICE AND
- 28 FIREFIGHTER POSTRETIREMENT ADJUSTMENT
- 29 SECTION 301. ENTITLEMENT TO SPECIAL AD HOC ADJUSTMENT.
- 30 A MUNICIPAL RETIREMENT SYSTEM SHALL PAY A RETIRED POLICE

- 1 OFFICER OR FIREFIGHTER A SPECIAL AD HOC MUNICIPAL POLICE AND
- 2 FIREFIGHTER POSTRETIREMENT ADJUSTMENT UNDER THIS CHAPTER IF ALL
- 3 OF THE FOLLOWING APPLY:
- 4 (1) THE RETIREE HAS TERMINATED ACTIVE EMPLOYMENT WITH
- 5 THE MUNICIPALITY AS A POLICE OFFICER OR FIREFIGHTER.
- 6 (2) THE RETIREE IS RECEIVING A RETIREMENT ANNUITY,
- 7 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION
- 8 BENEFIT FROM A MUNICIPAL RETIREMENT SYSTEM ON THE BASIS OF
- 9 ACTIVE EMPLOYMENT WITH A MUNICIPALITY AS A POLICE OFFICER OR
- 10 FIREFIGHTER.
- 11 (3) THE RETIREE BEGAN RECEIVING THE RETIREMENT ANNUITY,
- 12 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION
- BENEFIT BEFORE JANUARY 1, 1985.
- 14 SECTION 302. AMOUNT OF SPECIAL AD HOC ADJUSTMENT.
- 15 (A) GENERAL RULE. -- EXCEPT AS PROVIDED IN SUBSECTIONS (B) AND
- 16 (C), A MUNICIPAL RETIREMENT SYSTEM SHALL PAY A RETIRED POLICE
- 17 OFFICER OR FIREFIGHTER A SPECIAL AD HOC MUNICIPAL POLICE AND
- 18 FIREFIGHTER POSTRETIREMENT ADJUSTMENT UNDER SECTION 301, AS
- 19 FOLLOWS:
- 20 (1) THE SUM OF \$25 A MONTH, IF ON JANUARY 1, 1989, THE
- 21 RETIREE HAS BEEN RETIRED AT LEAST FIVE YEARS BUT LESS THAN
- 22 TEN YEARS.
- 23 (2) THE SUM OF \$50 A MONTH, IF ON JANUARY 1, 1989, THE
- 24 RETIREE IS TOTALLY DISABLED AND HAS BEEN RETIRED LESS THAN
- 25 TEN YEARS.
- 26 (3) THE SUM OF \$75 A MONTH, IF ON JANUARY 1, 1989, THE
- 27 RETIREE HAS BEEN RETIRED AT LEAST TEN YEARS BUT LESS THAN 20
- 28 YEARS.
- 29 (4) THE SUM OF \$150 A MONTH, IF ON JANUARY 1, 1989, THE
- 30 RETIREE HAS BEEN RETIRED AT LEAST 20 YEARS.

- 1 (B) LIMITATION.--IF, UNDER SECTION 301, A RETIREE IS
- 2 ENTITLED TO BE PAID A SPECIAL AD HOC MUNICIPAL POLICE AND
- 3 FIREFIGHTER POSTRETIREMENT ADJUSTMENT BY MORE THAN ONE MUNICIPAL
- 4 RETIREMENT SYSTEM, THE AMOUNT OF THE SPECIAL AD HOC ADJUSTMENT
- 5 UNDER SUBSECTION (A) SHALL BE REDUCED SO THAT THE TOTAL OF ALL
- 6 THESE ADJUSTMENTS PAID TO THE RETIREE DOES NOT EXCEED THE AMOUNT
- 7 SPECIFIED IN SUBSECTION (A).
- 8 (C) MODIFICATION IN AMOUNT OF POSTRETIREMENT ADJUSTMENT.--IF
- 9 A RETIREE ENTITLED TO RECEIVE A SPECIAL AD HOC MUNICIPAL POLICE
- 10 AND FIREFIGHTERS POSTRETIREMENT ADJUSTMENT WILL RECEIVE A
- 11 POSTRETIREMENT ADJUSTMENT FROM THE APPLICABLE MUNICIPAL POLICE
- 12 OR PAID FIREFIGHTERS PENSION PLAN AFTER THE EFFECTIVE DATE OF
- 13 THIS ACT, THE AMOUNT OF THE SPECIAL AD HOC POSTRETIREMENT
- 14 ADJUSTMENT UNDER SUBSECTION (A) SHALL BE REDUCED BY THE TOTAL
- 15 AMOUNT OF ANY MUNICIPAL POSTRETIREMENT ADJUSTMENT.
- 16 (D) CONSTRUCTION. -- SUBSECTIONS (B) AND (C) SHALL NOT BE
- 17 CONSTRUED TO REDUCE THE AMOUNT OF ANY RETIREMENT ANNUITY,
- 18 RETIREMENT BENEFIT, SERVICE PENSION OR DISABILITY PENSION
- 19 BENEFIT PAYABLE TO A RETIREE IMMEDIATELY PRIOR TO THE EFFECTIVE
- 20 DATE OF THIS ACT.
- 21 SECTION 303. PAYMENT OF SPECIAL AD HOC ADJUSTMENT.
- 22 THE SPECIAL AD HOC ADJUSTMENT IS EFFECTIVE ON THE DATE OF THE
- 23 FIRST PAYMENT OF THE RETIREE'S RETIREMENT ANNUITY, RETIREMENT
- 24 BENEFIT, SERVICE PENSION OR DISABILITY PENSION BENEFIT DUE AFTER
- 25 DECEMBER 31, 1988. THE MUNICIPAL RETIREMENT SYSTEM SHALL PAY
- 26 THIS AS SOON AS PRACTICABLE AFTER THAT AND SHALL INCLUDE IN THE
- 27 FIRST PAYMENT ANY OMITTED AMOUNT PAYABLE BETWEEN THE EFFECTIVE
- 28 DATE OF THE ADJUSTMENT AND THE DATE OF THE FIRST PAYMENT.
- 29 CHAPTER 5
- 30 FINANCING OF SPECIAL AD HOC ADJUSTMENT

- 1 SECTION 501. ACTUARIAL FUNDING BY MUNICIPALITY.
- 2 A MUNICIPALITY SHALL FUND THE ACTUARIAL LIABILITY
- 3 ATTRIBUTABLE TO A SPECIAL AD HOC ADJUSTMENT UNDER THE PROVISIONS
- 4 OF THE ACT OF DECEMBER 18, 1984 (P.L.1005, NO.205), KNOWN AS THE
- 5 MUNICIPAL PENSION PLAN FUNDING STANDARD AND RECOVERY ACT, AND
- 6 SHALL INCLUDE THAT ACTUARIAL LIABILITY IN THE ACTUARIAL
- 7 VALUATION REPORT UNDER THAT ACT OR UNDER THE ACT OF DECEMBER 6,
- 8 1972 (P.L.1383, NO.293), ENTITLED "AN ACT REQUIRING MUNICIPAL
- 9 PENSION SYSTEMS TO HAVE AN ACTUARIAL INVESTIGATION OF THE FUND
- 10 MADE BY AN ACTUARY WHO SHALL REPORT HIS FINDINGS TO THE
- 11 DEPARTMENT OF COMMUNITY AFFAIRS."
- 12 SECTION 502. REIMBURSEMENT BY COMMONWEALTH.
- 13 (A) GENERAL RULE.--EXCEPT AS PROVIDED IN SUBSECTION (B), IN <---
- 14 EACH OF THE TEN CALENDAR YEARS BEGINNING JANUARY 1, 1990, THE
- 15 COMMONWEALTH SHALL REIMBURSE A MUNICIPALITY, FROM THE SPECIAL <--

<----

<---

- 16 ACCOUNT ESTABLISHED UNDER SECTION 701 GENERAL FUND, FOR THE
- 17 ACTUAL SPECIAL AD HOC ADJUSTMENT PAID DURING THE PREVIOUS
- 18 CALENDAR YEAR.
- 19 (B) LIMITATION.--THE COMMONWEALTH SHALL NOT REIMBURSE ANY
- 20 MUNICIPALITY FOR WHICH ANY ONE OF THE FOLLOWING APPLY:
- 21 (1) THE MOST RECENT MUNICIPAL RETIREMENT SYSTEM
- 22 ACTUARIAL VALUATION FILED UNDER EITHER THE ACT OF DECEMBER 6,
- 23 1972 (P.L.1383, NO.293), ENTITLED "AN ACT REQUIRING MUNICIPAL
- 24 PENSION SYSTEMS TO HAVE AN ACTUARIAL INVESTIGATION OF THE
- 25 FUND MADE BY AN ACTUARY WHO SHALL REPORT HIS FINDINGS TO THE
- 26 DEPARTMENT OF COMMUNITY AFFAIRS, " OR THE ACT OF DECEMBER 18,
- 27 1984 (P.L.1005, NO.205), KNOWN AS THE MUNICIPAL PENSION PLAN
- 28 FUNDING STANDARD AND RECOVERY ACT, SHOWS ASSETS IN EXCESS OF
- 29 THE PRESENT VALUE OF FUTURE BENEFITS.
- 30 (2) THE IF THE INFORMATION REQUIRED UNDER SECTION 901

- 1 EITHER WAS NOT CERTIFIED TO THE AUDITOR GENERAL OR WAS
- 2 CERTIFIED AFTER APRIL 1 OF THE YEAR THE CERTIFICATION WAS
- 3 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 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

ACCOUNT CREATED UNDER SECTION 701 SHALL BE TRANSFERRED INTO THE 2 GENERAL MUNICIPAL PENSION SYSTEM STATE AID PROGRAM REVENUE 3 ACCOUNT. 4 CHAPTER 9 7 <---5 ADMINISTRATIVE PROVISIONS SECTION 901 701. MUNICIPAL RETIREMENT SYSTEM CERTIFICATION OF 6 7 ADJUSTMENTS PAID. 8 (A) CERTIFICATION. -- FOR EACH OF THE TEN CALENDAR YEARS BEGINNING BEGINNING JANUARY 1, 1989, THE CHIEF ADMINISTRATIVE <----10 OFFICER OF A MUNICIPAL RETIREMENT SYSTEM THAT PAYS A SPECIAL AD HOC ADJUSTMENT IN THAT YEAR SHALL CERTIFY THE TOTAL OF ALL 11 ADJUSTMENTS PAID DURING THAT YEAR TO THE AUDITOR GENERAL NOT 12 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 902 702. 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 <--ACCOUNT CREATED IN SECTION 701 DUE AND SHALL DRAW A WARRANT, 23 <--24 PAYABLE TO THE TREASURER OF THE MUNICIPALITY, ON THE STATE 25 TREASURER FROM THE SPECIAL ACCOUNT CREATED IN SECTION 701 FOR 26 THE AMOUNT CERTIFIED UNDER SECTION 901(A) 701(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.

SECTION 903 703. MUNICIPAL RECEIPT OF REIMBURSEMENT PAYMENT. UPON RECEIPT OF THE REIMBURSEMENT PAYMENT FROM THE 2 3 COMMONWEALTH, THE TREASURER OF THE MUNICIPALITY SHALL DEPOSIT THE REIMBURSEMENT PAYMENT INTO THE MUNICIPALITY'S GENERAL FUND. 5 SECTION 904 704. ADMINISTRATION BY AUDITOR GENERAL. THE AUDITOR GENERAL SHALL ADMINISTER THE SPECIAL AD HOC 6 7 MUNICIPAL POLICE AND FIREFIGHTER POSTRETIREMENT ADJUSTMENT REIMBURSEMENT PAYMENTS. UNDER THE ACT OF JULY 31, 1968 (P.L.769, NO.240), REFERRED TO AS THE COMMONWEALTH DOCUMENTS LAW, AND 2 10 PA.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 9 21 MISCELLANEOUS PROVISIONS 22 SECTION 1101 901. 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 902. REPEALS. <---27 ALL ACTS AND PARTS OF ACTS ARE REPEALED INSOFAR AS THEY ARE 28 INCONSISTENT WITH THIS ACT. 29 SECTION 1103 903. EFFECTIVE DATE. <----30 THIS ACT SHALL TAKE EFFECT IN 60 DAYS.

F17L12RZ/19870S0941B2539 - 10 -