

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1338 Session of  
2003

INTRODUCED BY NICKOL, VEON, BUNT, CAPPELLI, FAIRCHILD, GEORGE,  
GRUCELA, HARHAI, HENNESSEY, LAUGHLIN, R. MILLER, REICHLEY,  
SATHER, SAYLOR, STERN, R. STEVENSON, THOMAS, WASHINGTON AND  
WATSON, MAY 5, 2003

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 5, 2003

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, providing for a defined contribution  
3 plan for tax collectors.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Title 53 of the Pennsylvania Consolidated  
7 Statutes is amended by adding a part to read:

8 Part VI

9 DEFINED CONTRIBUTION PLAN FOR PENNSYLVANIA

10 TAX COLLECTORS

11 Chapter

12 61. Preliminary Provisions

13 63. Establishment of Plan

14 65. Participation and Eligibility for Benefits

15 67. Administration, Funds, Accounts and General Provisions

16 CHAPTER 61

17 PRELIMINARY PROVISIONS

1 Sec.

2 6101. Short title of part.

3 6102. Definitions.

4 § 6101. Short title of part.

5 This part shall be known and may be cited as the Pennsylvania  
6 Tax Collectors Retirement Code.

7 § 6102. Definitions.

8 The following words and phrases when used in this part shall  
9 have the meanings given to them in this section unless the  
10 context clearly indicates otherwise:

11 "Alternate payee." Any spouse, former spouse, child or  
12 dependent of a participant who is recognized by a domestic  
13 relations order as having a right to receive all or a portion of  
14 the moneys payable to that participant under this part.

15 "Approved domestic relations order." Any domestic relations  
16 order that has been approved in accordance with section 6753  
17 (relating to approval of domestic relations orders).

18 "Beneficiary." The person or persons last designated in  
19 writing to the board by a participant to receive payments upon  
20 the death of such participant regardless of whether such  
21 payments are as a lump sum benefit, as an annuity or a  
22 combination of both.

23 "Board." The Pennsylvania Municipal Retirement Board  
24 established pursuant to section 103 of the act of February 1,  
25 1974 (P.L.34, No.15), known as the Pennsylvania Municipal  
26 Retirement Law.

27 "Compensation." Payment received as a tax collector from a  
28 municipality or school district, including, but not limited to,  
29 salary, fees, per bill amounts or commissions.

30 "Distribution." Payment of all or any portion of a person's

1 interest in the Pennsylvania Tax Collectors Retirement Plan  
2 which is payable under this part.

3 "Domestic relations order." Any judgment, decree or order,  
4 including approval of a property settlement agreement, entered  
5 on or after the effective date of this part by a court of  
6 competent jurisdiction pursuant to a domestic relations law  
7 which relates to the marital property rights of the spouse or  
8 former spouse of a participant, including the right to receive  
9 all or a portion of the moneys payable to that participant under  
10 this part in furtherance of the equitable distribution of  
11 marital assets. The term includes order of support as defined by  
12 23 Pa.C.S. § 4302 (relating to definitions) and orders for the  
13 enforcement of arrearages as provided in 23 Pa.C.S. § 3703  
14 (relating to enforcement of arrearages).

15 "Elected tax collector." Any individual who is elected to  
16 the office of tax collector for any municipality within this  
17 Commonwealth, including any individual appointed to a vacancy as  
18 tax collector until an election is held to fill the office.

19 "Fund." The Pennsylvania Tax Collectors Retirement Fund.

20 "IRC." The Internal Revenue Code of 1986, as designated and  
21 referred to in section 2 of the Tax Reform Act of 1986 (Public  
22 Law 99-514, 100 Stat. 2085, 2095). A reference in this part to  
23 "IRC § XXX" shall be deemed to refer to the identically numbered  
24 section and subsection or other subdivision of such section in  
25 26 United States Code (relating to Internal Revenue Code).  
26 References in this part to provisions of the IRC, including  
27 administrative regulations promulgated pursuant to it, are  
28 intended to include such laws and regulations as in effect on  
29 the effective date of this part and as they may hereafter be  
30 amended or supplemented or supplanted by successor provisions.

1 "Irrevocable beneficiary." The person permanently designated  
2 by a participant in writing to the Pennsylvania Municipal  
3 Retirement Board pursuant to an approved domestic relations  
4 order to receive all or a portion of the distributions payable  
5 upon the death of such participant.

6 "Municipality." A city, borough, town, township, county or  
7 county institution district.

8 "Retirement plan." The Pennsylvania Tax Collectors  
9 Retirement Plan as authorized by the provisions of this part and  
10 established by the Pennsylvania Municipal Retirement Board.

11 "Tax collector." Any individual who is an elected tax  
12 collector of and paid directly by any municipality or school  
13 district within this Commonwealth, excluding:

14 (1) Any individual who annually receives less than  
15 \$12,500 in compensation as an elected tax collector, unless  
16 such individual makes an election to participate in the plan  
17 established by this part.

18 (2) Any individual who is employed by either a tax  
19 collector or any entity other than a municipality or school  
20 district for the collection of taxes.

21 (3) Any individual who has retirement coverage based on  
22 compensation earned as a tax collector in a retirement plan  
23 that is established or maintained by a municipality or school  
24 district for its employees.

25 The Pennsylvania Municipal Retirement Board shall make the final  
26 determination of who is a tax collector.

## 27 CHAPTER 63

### 28 ESTABLISHMENT OF PLAN

29 Sec.

30 6301. Establishment of plan.

1 6302. Powers and duties of the Pennsylvania Municipal  
2 Retirement Board.

3 6303. Tax qualification.

4 § 6301. Establishment of plan.

5 The board may establish a qualified defined contribution plan  
6 pursuant to IRC § 401 for tax collectors. Any qualified defined  
7 contribution plan established for tax collectors shall be  
8 established by the board.

9 § 6302. Powers and duties of the Pennsylvania Municipal  
10 Retirement Board.

11 In order to establish and administer a qualified defined  
12 contribution plan, the powers and duties of the board shall  
13 include, but not be limited to:

14 (1) Entering into written agreements with one or more  
15 financial or other organizations to administer the qualified  
16 defined contribution plan for tax collectors and to invest  
17 funds held pursuant to such plan.

18 (2) Promulgating rules and regulations establishing  
19 procedures arranging for a deduction from the compensation of  
20 eligible individuals of the amounts to be contributed to the  
21 retirement plan.

22 (3) Establishing standards or criteria for the selection  
23 by the board of financial institutions, insurance companies  
24 or other organizations which may be qualified as managers on  
25 behalf of the board of funds contributed to the plan on  
26 behalf of any participant.

27 (4) Establishing standards and criteria for the  
28 providing of options to participants concerning the method of  
29 investing amounts contributed under the retirement plan and  
30 of informing participants of specific options offered by

1 qualified managers.

2 (5) Establishing standards and criteria for the  
3 disclosure to eligible individuals of the anticipated and  
4 actual income attributable to such amounts, property and  
5 rights and all fees, costs and charges to be made against  
6 such amounts contributed to cover the costs of administering  
7 and managing the funds and the retirement plan.

8 (6) Making an annual review of any qualified fund  
9 manager for the purpose of making certain it continues to  
10 meet all standards and criteria established.

11 (7) Establishing procedures in the retirement plan where  
12 any tax collector may:

13 (i) Change investment choices on a periodic basis.

14 (ii) Withdraw defined contributions, subject to any  
15 investment earnings or losses and fees in cases of  
16 separation of such individual from service as a tax  
17 collector.

18 (iii) Dispose of a participant's account pursuant to  
19 a domestic relations order unless in conflict with the  
20 provisions of IRC § 401.

21 (iv) Designate one or more beneficiaries to receive  
22 benefits after his or her death.

23 These procedures may include, but are not limited to, the  
24 method, amount and timing of distributions to participants and  
25 beneficiaries, payment of administrative expenses, payment  
26 procedures if the beneficiary designated by a participant should  
27 predecease him, or if a valid nomination of a beneficiary is not  
28 in effect at the participant's death, the establishment of life  
29 expectancy tables and interest rates to determine actuarial  
30 equivalence for the calculation and payment of distributions,

1 the methods and rules regarding filing documents with the board  
2 or plan, how to vest a benefit if a participant chooses not to  
3 receive a distribution immediately upon termination of tax  
4 collector service and whether to accept eligible rollovers and  
5 trustee-to-trustee transfers from other qualified plans and  
6 under what conditions.

7 § 6303. Tax qualification.

8 The qualified defined contribution plan established pursuant  
9 to this part and any written agreement to administer the savings  
10 plan shall conform with IRC § 401 and any other provision of the  
11 IRC applicable to the plan and shall be administered in  
12 compliance with IRC § 401 and any other provisions of the IRC.  
13 This part shall be construed and administered in such a manner  
14 that the retirement plan will satisfy the requirements to  
15 qualify as a qualified pension plan under the IRC.

## 16 CHAPTER 65

### 17 PARTICIPATION AND ELIGIBILITY FOR BENEFITS

18 Sec.

19 6501. Mandatory participation.

20 6502. Mandatory contributions.

21 6503. Eligibility for distributions.

22 6504. Eligibility for vesting.

23 6505. Payments under other laws.

24 § 6501. Mandatory participation.

25 Participation in the retirement plan shall be mandatory on  
26 the effective date of this part for all tax collectors.

27 § 6502. Mandatory contributions.

28 Tax collectors shall contribute to the plan 7.5% of their  
29 compensation as a tax collector through mandatory payroll  
30 deductions which the municipality or school district shall make

1 to the plan on behalf of the tax collector. The contributions  
2 shall be considered tax deferred contributions which shall be  
3 picked up by the municipality or school district in accordance  
4 with IRC § 414(h).

5 § 6503. Eligibility for distributions.

6 Any tax collector participating in the retirement plan who  
7 terminates tax collector service shall be entitled to receive  
8 distributions as set forth in the retirement plan.

9 § 6504. Eligibility for vesting.

10 Participants in the retirement plan shall immediately be  
11 vested in any funds credited to their account as set forth in  
12 the retirement plan.

13 § 6505. Payments under other laws.

14 No payment provided for in this part shall be reduced on  
15 account of any other benefits, now or hereafter provided for,  
16 under any workmen's compensation law or any other law, except as  
17 otherwise herein provided.

18 CHAPTER 67

19 ADMINISTRATION, FUNDS, ACCOUNTS AND

20 GENERAL PROVISIONS

21 Subchapter

22 A. Administration

23 E. General Provisions

24 SUBCHAPTER A

25 ADMINISTRATION

26 Sec.

27 6701. The Pennsylvania Municipal Retirement Board.

28 6702. Administrative duties of board.

29 6703. Duties of municipalities and school districts.

30 6704. Management of fund and accounts.

1 § 6701. The Pennsylvania Municipal Retirement Board.

2 (a) Oath of office.--The board shall take an oath of office  
3 in addition to the oath taken pursuant to section 103 of the act  
4 of February 1, 1974 (P.L.34, No.15), known as the Pennsylvania  
5 Municipal Retirement Law, which shall include that he will  
6 diligently and honestly administer the affairs of the board  
7 regarding the administration of the retirement plan and that he  
8 will not knowingly violate or willfully permit the violation of  
9 any of the provisions of law applicable to this part.

10 (b) Corporate power and legal advisor.--For purposes of this  
11 part, the board shall possess the power and privileges of a  
12 corporation. The General Counsel of the Commonwealth shall be  
13 the legal advisor of the board in its establishment and  
14 administration of the retirement plan.

15 § 6702. Administrative duties of board.

16 (a) Employees.--The secretary and other officers and  
17 employees of the board shall have, in addition to the powers and  
18 authority granted to them under this title and other laws the  
19 same powers and authority as necessary to administer this part  
20 and the retirement plan established pursuant to it.

21 (b) Professional personnel.--The board may contract for the  
22 services of an actuary, investment advisors, consultants and any  
23 other professional personnel it deems advisable.

24 (c) Records.--The board shall keep a record of all its  
25 proceedings under this part which shall be open to inspection by  
26 the public.

27 (d) Functions.--The board shall perform any other functions  
28 as are required for the execution of the provisions of this  
29 part.

30 (e) Performance of duties of municipalities and school

1 districts.--In the event the municipality or school district  
2 fails to comply with the procedures as mandated in section 6703  
3 (relating to duties of municipalities and school districts), the  
4 board shall perform the duties and charge the municipality or  
5 school district for the cost of the performance.

6 § 6703. Duties of municipalities and school districts.

7 (a) Status of participants.--The municipality or school  
8 district shall, at the end of each pay period, notify the board  
9 or its designee of the date of all removals from the payroll and  
10 the reasons for doing so.

11 (b) Records and information.--At any time at the request of  
12 the board and at termination of service of a participant, the  
13 municipality or school district shall furnish such information  
14 as the board may require and shall maintain and preserve such  
15 records as the board may direct for the expeditious discharge of  
16 its duties.

17 § 6704. Management of fund and accounts.

18 (a) Control and management of fund.--The members of the  
19 board shall be the trustees of the retirement plan and fund. All  
20 assets and income which have been or shall be withheld by the  
21 municipality or school district in accordance with this section  
22 shall be held in trust in any funding vehicle permitted by IRC §  
23 401 for the exclusive benefit of the retirement plan  
24 participants and their beneficiaries until such time as the  
25 funds are distributed to the participant or his beneficiary. All  
26 assets and income shall be held in trust pursuant to this  
27 subsection in a special fund created within the State Treasury  
28 named the Pennsylvania Tax Collectors Retirement Fund of which  
29 the State Treasurer shall be custodian. The defined contribution  
30 plan shall exist separate from the Pennsylvania Municipal

1 Retirement Fund.

2 (b) Timely investments.--Investment of defined contributions  
3 funds by any corporation, institution, insurance company or  
4 custodial bank which the board has approved shall not be  
5 unreasonably delayed and in no case shall the investment of  
6 contributions be delayed more than 30 days from the date of  
7 payroll deduction. Any interest earned on such funds pending  
8 investment shall be allocated to the fund and credited to the  
9 accounts of the tax collectors who are then participating in the  
10 retirement plan unless such interest is used to defray  
11 administrative costs and fees which would otherwise be required  
12 to be borne by the tax collectors who are then participating in  
13 the retirement plan.

14 (c) Payments from fund.--All payments from the fund shall be  
15 made by the State Treasurer in accordance with requisitions  
16 signed by the secretary of the board or his designee.

17 (d) Fiduciary status of board.--The members, employees and  
18 agents of the board shall stand in a fiduciary relationship to  
19 the participants of the retirement plan regarding the  
20 investments and disbursements of any of the moneys of the fund  
21 and shall not profit either directly or indirectly with respect  
22 thereto.

23 (e) Name for transacting business.--The business of the  
24 retirement plan shall be transacted, its fund invested, all  
25 requisitions for money drawn and payments made and all of its  
26 cash and securities and other property shall be held in the name  
27 of the Pennsylvania Tax Collectors Retirement Fund. Except that  
28 notwithstanding any other law, the board may establish a nominee  
29 registration procedure for the purpose of registering securities  
30 in order to facilitate the purchase, sale or other disposition

1 of securities pursuant to the provisions of this part.

2 (f) Legislative declaration concerning certain authorized  
3 investments.--The General Assembly finds and declares that  
4 authorized investments of the fund made by or on behalf of the  
5 board under this section wherein the board becomes a joint owner  
6 or stockholder in any company, corporation or association are  
7 outside the scope of the original intent and therefore do not  
8 violate the prohibition set forth in section 8 of Article VIII  
9 of the Constitution of Pennsylvania.

10 SUBCHAPTER E

11 GENERAL PROVISIONS

12 Sec.

13 6751. No Commonwealth guarantee.

14 6752. Taxation, attachment and assignment of funds.

15 6753. Approval of domestic relations orders.

16 6754. Irrevocable beneficiary.

17 6755. Amendment of approved domestic relations orders.

18 6756. Fraud and adjustment of errors.

19 6757. Construction of part.

20 6758. Provisions severable.

21 § 6751. No Commonwealth guarantee.

22 Neither the Commonwealth nor the board shall be responsible  
23 for any investment loss incurred in the retirement plan or for  
24 the failure of any investment to earn any specific or expected  
25 return or to earn as much as any other investment opportunity,  
26 whether or not such other investment opportunity was offered to  
27 participants in the retirement plan.

28 § 6752. Taxation, attachment and assignment of funds.

29 (a) General rule.--

30 (1) The trust established for tax collectors is declared

1 to be a spendthrift trust. Except as provided in paragraphs  
2 (2) and (3), the right of a person to any benefit or right  
3 accrued or accruing under the provisions of this part and the  
4 moneys in the fund are hereby exempt from any State or  
5 municipal tax, execution or levy and sale, garnishment,  
6 attachment, alienation, transfer, anticipation, mortgage,  
7 pledge, hypothecation, commutation, spouse's election or any  
8 other process and shall be unassignable except to the  
9 municipality or school district in the case of a participant  
10 who is terminating tax collector service and has been  
11 determined to be obligated to the municipality or school  
12 district for the repayment of money owed on account of the  
13 participant's employment. No amounts contributed by the  
14 municipality or school district to the savings plan shall  
15 constitute taxable income for purposes of the act of March 4,  
16 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, nor  
17 shall it constitute taxable income for State and local earned  
18 income tax purposes.

19 (2) Rights under this part shall be subject to  
20 attachment in favor of an alternate payee as set forth in an  
21 approved domestic relations order.

22 (3) Notwithstanding any other provision of this part, a  
23 distributee may elect, at the time and in the manner  
24 prescribed by the board, to have any portion of an eligible  
25 rollover distribution paid directly to an eligible retirement  
26 plan by way of a direct rollover. For purposes of this  
27 paragraph, a "distributee" includes a participant and a  
28 participant's surviving spouse and a participant's former  
29 spouse who is an alternate payee under an approved domestic  
30 relations order. For purposes of this paragraph, the term

1 "eligible rollover distribution" has the meaning given it by  
2 IRC § 402(f)(2)(A) and "eligible retirement plan" has the  
3 meaning given it by IRC § 402(c)(8)(B) except that a  
4 qualified trust shall be considered an eligible retirement  
5 plan only if it accepts the distributee's eligible rollover  
6 distribution; however, in the case of an eligible rollover  
7 distribution to a surviving spouse, an eligible retirement  
8 plan shall be an "individual retirement account" or an  
9 "individual retirement annuity" as those terms are defined in  
10 IRC § 408(a) and (b).

11 § 6753. Approval of domestic relations orders.

12 (a) Certification.--A domestic relations order shall be  
13 certified as an approved domestic relations order by the  
14 secretary of the board, or his designated representative only if  
15 that order meets all of the following:

16 (1) Requires the retirement plan to provide any type or  
17 form of benefit or any option already provided under the  
18 retirement plan.

19 (2) Requires the retirement plan to provide no more than  
20 the total amount of benefits than the participant would  
21 otherwise receive as set forth in the retirement plan.

22 (3) Specifies the amount or percentage of the  
23 participant's distribution to be paid by the savings plan to  
24 each such alternate payee or the manner in which such amount  
25 or percentage is to be determined.

26 (4) Specifies the name and last known mailing address,  
27 if any, of the participant and the name and last known  
28 mailing address of each alternate payee covered by the order  
29 and states that it is the responsibility of each alternate  
30 payee to keep a current mailing address on file with the

1 savings plan.

2 (5) Does not grant an alternate payee any of the rights,  
3 options or privileges of a participant under this part or in  
4 the retirement plan except as provided in the retirement  
5 plan.

6 (6) Requires the participant to execute an authorization  
7 allowing each alternate payee to monitor the member's  
8 compliance with the terms of the domestic relations order  
9 through access to information concerning the member  
10 maintained by the system.

11 (b) Determination by secretary.--Within a reasonable period  
12 after receipt of a domestic relations order, the secretary of  
13 the board or his designated representative shall determine  
14 whether this order is an approved domestic relations order and  
15 notify the participant and each alternate payee of this  
16 determination. Notwithstanding any other provision of law, the  
17 exclusive remedy of any participant or alternate payee aggrieved  
18 by a decision of the secretary of the board or his designated  
19 representative shall be the right to an adjudication by the  
20 board pursuant to 2 Pa.C.S. Ch. 5 Subch. A (relating to practice  
21 and procedure) with appeal to the Commonwealth Court pursuant to  
22 2 Pa.C.S. Ch. 7 (relating to judicial review) and 42 Pa.C.S. §  
23 763(a)(1) (relating to direct appeals from government agencies).

24 (c) Other orders.--The requirements for approval identified  
25 in subsection (a) shall not apply to any domestic relations  
26 order which is an order for support as defined pursuant to 23  
27 Pa.C.S. § 4302 (relating to definitions) or an order for the  
28 enforcement of arrearages as provided for in 23 Pa.C.S. § 3703  
29 (relating to enforcement of arrearages). These orders shall be  
30 approved to the extent that they do not attach moneys in excess

1 of the limits on attachments as established by the laws of the  
2 United States and this Commonwealth.

3 (d) Authority of courts.--No court or other tribunal having  
4 jurisdiction over the equitable distribution of marital property  
5 of a participant may enter a domestic relations order that  
6 provides for the distribution of a participant's account in the  
7 retirement plan in a way that violates the terms and conditions  
8 of the retirement plan as established by this part and the board  
9 or requires any action or distribution that would be a violation  
10 of the terms and conditions the retirement plan is required to  
11 satisfy to be qualified under the IRC.

12 (e) Obligation discharged.--Only the requirements of this  
13 part and any regulations promulgated pursuant to it shall be  
14 used to govern the approval or disapproval of a domestic  
15 relations order. If the secretary of the board or his designated  
16 representative acts in accordance with the provisions of this  
17 part or any promulgated regulations in approving or disapproving  
18 a domestic relations order, the obligations of the system with  
19 respect to such approval or disapproval shall be discharged.

20 § 6754. Irrevocable beneficiary.

21 Notwithstanding any other provision of this part, a domestic  
22 relations order may provide for an irrevocable beneficiary. A  
23 domestic relations order requiring the nomination of an  
24 irrevocable beneficiary shall be deemed to be one that requires  
25 a member to nominate an alternate payee as a beneficiary and  
26 that prohibits the removal or change of that beneficiary without  
27 approval of a court of competent jurisdiction except by  
28 operation of law. A domestic relations order may be certified as  
29 an approved domestic relations order by the secretary of the  
30 board or his designated representative after the member makes

1 such nomination; in which case the irrevocable beneficiary so  
2 ordered by the court cannot be changed by the member without  
3 approval by the court. A person ineligible to be designated as a  
4 beneficiary cannot be designated as an irrevocable beneficiary.

5 § 6755. Amendment of approved domestic relations orders.

6 (a) Deceased alternate payee.--In the event that the  
7 alternate payee predeceases the participant and there are  
8 benefits payable to the alternate payee, the divorce court may  
9 amend the approved domestic relations order to substitute a  
10 person for the deceased alternate payee to receive any benefits  
11 payable to the deceased alternate payee.

12 (b) Recertification of amended order.--If a divorce court  
13 amends the approved domestic relations order for any reason, the  
14 amended order must be submitted for recertification as an  
15 approved domestic relations order pursuant to this part.

16 § 6756. Fraud and adjustment of errors.

17 (a) Penalty for fraud.--Any person who knowingly makes any  
18 false statement or falsifies or permits to be falsified any  
19 record of the plan in an attempt to defraud the plan commits a  
20 misdemeanor of the second degree.

21 (b) Adjustment of errors.--Should any change or mistake in  
22 records result in any participant, beneficiary or alternate  
23 payee receiving from the retirement plan more or less than he  
24 would have been entitled to receive had the records been  
25 correct, regardless of the intentional or unintentional nature  
26 of the error and upon the discovery of the error, the board  
27 shall correct the error and so far as practicable shall adjust  
28 the payments which may be made for and to such person in a  
29 manner that the actuarial equivalent of the benefit to which he  
30 was correctly entitled shall be paid as set forth in the

1 retirement plan.

2 § 6757. Construction of part.

3 (a) Exclusive source of benefits.--Notwithstanding any other  
4 provision of law, pension rights of tax collectors shall be  
5 determined solely by this part and no agreement between a tax  
6 collector and a municipality or school district shall be  
7 construed to change any of the provisions of this part to  
8 require the board to administer pension or retirement benefits  
9 not contained in this part or otherwise require action by any  
10 other government body pertaining to pension or retirement  
11 benefits or rights of tax collectors.

12 (b) No contractual right to continuation.--Notwithstanding  
13 any other provision of law, the General Assembly specifically  
14 reserves to itself the right to change, alter, reduce or  
15 eliminate any provision of this part or benefits provided  
16 hereunder, including, but not limited to, reducing or  
17 eliminating future contribution to the retirement plan, and  
18 further grants the board the right and authority to change,  
19 alter, reduce or eliminate any provisions of the retirement  
20 plan, including, but not limited to, fees charged and investment  
21 vehicles offered, provided however, that fees shall not be  
22 increased or decreased retroactively and contributions made  
23 shall not be increased or decreased retroactively.

24 § 6758. Provisions severable.

25 The provisions of this part are severable to the extent that  
26 if any of its provisions are held to be legally or  
27 unconstitutionally impermissible as applied to any tax  
28 collector, the decision of the court shall not affect or impair  
29 the application the provisions of this part to other tax  
30 collectors.

1       Section 2. No contributions shall be made on behalf of any  
2 tax collector until such time as the board has established a  
3 defined contribution retirement plan pursuant to this part and  
4 has started accepting contributions to the retirement plan.

5       Section 3. This act shall take effect immediately.