

HOUSE No. 2618

The Commonwealth of Massachusetts

PRESENTED BY:

David F. DeCoste

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act authorizing the South Shore Charter School to join the State Employees Retirement System.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>2/19/2021</i>

HOUSE No. 2618

By Mr. DeCoste of Norwell, a petition (accompanied by bill, House, No. 2618) of David F. DeCoste for legislation to authorize employees of the South Shore Charter School to join the state employees retirement system. Public Service.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2227 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act authorizing the South Shore Charter School to join the State Employees Retirement System.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Notwithstanding any general or special law to the contrary, the South Shore
2 Charter School, a charter school established pursuant to section 89 of chapter 71 of the general
3 laws, upon a vote of its board of directors, may accept the applicable provisions of chapter 32 of
4 the General Laws and thereby cause all eligible employees of the school, who are not eligible to
5 join the teachers retirement system pursuant to chapter . 32 of the general laws, to become Group
6 1 members of the state employees retirement system, effective January 1, 2017.

7 SECTION 2. (a) Notwithstanding any general or special law to the contrary, the state
8 employees retirement system shall grant creditable service to employees of the South Shore
9 Charter School who become members as provided for in section 1 of this act. Eligible members

10 shall have 1 opportunity to purchase creditable service for any service time to the South Shore
11 Charter School immediately prior to the implementation of this Act.

12 (b) Eligibility for creditable service for any such time shall be conditioned upon the
13 payment, in 1 lump sum or in installments upon such terms as the state employees retirement
14 system may provide, an amount equal to the contributions such employee would have otherwise
15 paid into the state employees retirement system had they been a member, at the contribution rate
16 when such members joined the system, plus actuarial-assumed interest.

17 SECTION 3. Within 60 days after the effective date of this act, the state employees
18 retirement system shall submit a request to the Internal Revenue Service seeking a letter of
19 determination or a ruling on whether this act may be implemented without impairing the
20 compliance of the state employees retirement system or the public employee retirement
21 administration commission with the Internal Revenue Code of 1986 as qualified pension
22 systems. The state employees retirement system shall submit all relevant and necessary
23 documentation to the Internal Revenue Service to assist in responding to the request.

24 SECTION 4. (a) Section 2 shall not take effect unless the Internal Revenue Service issues
25 a favorable letter of determination or a ruling, as the case may be, which states that the purchase
26 of service time described in this section shall not result in noncompliance of the state employees
27 retirement system or the public employee retirement administration commission with the Internal
28 Revenue Code of 1986.

29 (b) Within 60 days after receiving a favorable letter of determination or ruling from the
30 Internal Revenue Service, the state employees retirement system shall notify the members of
31 their eligibility for and the costs associated with this purchase of service. Within 120 days after

32 receiving notification of eligibility, members shall purchase the service in 1 lump sum or enter
33 into an installment agreement to pay for the service.