

HOUSE No. 5210

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act relative to the unfunded pension liability for retired sheriff’s department employees in Barnstable county.

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. Chapter 64D of the General Laws, as appearing in the 2018 Official
2 Edition, is hereby amended by inserting after section 11 the following section:-

3 Section 11A. (a) There shall be established upon the books of Barnstable county, being a
4 county of a transferred sheriff, the government of which county has not been abolished by
5 chapter 34B or other law, a fund, maintained separate and apart from all other funds and
6 accounts of each county, to be known as the Barnstable County Deeds Excise Fund.

7 (b) Notwithstanding any general or special law to the contrary, in Barnstable county, in
8 any year in which its minimum obligation to fund from its own revenues the operation of the
9 sheriff’s office is insufficient to satisfy the unfunded county pension liabilities and other benefit
10 liabilities of retired employees of the sheriff’s office, as determined by agreement of the
11 secretary of the executive office of administration and finance, the actuary of the public
12 employee retirement administration commission, the retirement association of Barnstable county
13 and its actuary and the county treasurer of Barnstable county, beginning in fiscal year 2021, the

14 county shall retain and shall transfer to the Barnstable County Deeds Excise Fund in which it
15 shall be held separate and apart from all other funds and from which it shall be appropriated
16 solely for this purpose, an amount of the state deeds excise collected in that county necessary as
17 determined by agreement of the secretary of administration and finance, the actuary of the public
18 employee retirement administration commission, the retirement association of Barnstable county
19 and their actuary and the county treasurer of Barnstable county to meet its annual retirement
20 assessment, which shall include the county's required maintenance of effort for the fiscal year
21 and to satisfy the unfunded county pension liabilities and other benefit liabilities of retired
22 employees of the sheriff's office until the minimum obligation is sufficient or until the county
23 has paid such unfunded liability in full.

24 SECTION 2. Section 11A of said chapter 64D, as inserted by section 1, is hereby
25 amended by striking out subsection (b) and inserting in place thereof the following subsection:-

26 (b) Notwithstanding any general or special law to the contrary, in Barnstable county, in
27 any year in which its minimum obligation to fund from its own revenues the operation of the
28 sheriff's office is insufficient to satisfy the unfunded county pension liabilities and other benefit
29 liabilities of retired employees of the sheriff's office, as determined by agreement of the
30 secretary of administration and finance, the actuary of the public employee retirement
31 administration commission, the retirement association of Barnstable county and their actuary and
32 the county treasurer of Barnstable county, beginning in fiscal year 2021, the county shall retain
33 and shall transfer to the Barnstable County Deeds Excise Fund in which it shall be held separate
34 and apart from all other funds and from which it shall be appropriated solely for this purpose, an
35 amount of the state deeds excise collected in that county necessary as determined by agreement
36 of the secretary of administration and finance, the actuary of the public employee retirement

37 administration commission, the retirement association of Barnstable county and their actuary and
38 the county treasurer of Barnstable county to meet its annual retirement assessment, which shall
39 include the county's required maintenance of effort for the fiscal year plus an additional 10
40 percent of the combined maintenance of effort for fiscal year 2010 to fiscal year 2020 and to
41 satisfy the unfunded county pension liabilities and other benefit liabilities of retired employees of
42 the sheriff's office until the minimum obligation is sufficient or until the county has paid such
43 unfunded liability in full.

44 SECTION 3. Section 2 shall take effect on July 1, 2024.