

SENATE No. 2269

The Commonwealth of Massachusetts

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In the Year Two Thousand Fourteen
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SENATE, Tuesday, July 15, 2014

The committee on Ethics and Rules, to whom was referred the House Bill granting creditable service to employees of the Dedham Westwood water district (House, No. 2387); reports, recommending that the same ought to pass with an amendment striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 2269.

For the committee,
Stanley C. Rosenberg

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1 SECTION 1. (a) Notwithstanding any general or special law to the contrary, the
2 Norfolk county retirement system shall grant creditable service to employees of the Dedham-
3 Westwood Water District established in chapter 193 of the acts of 1985 who became members of
4 the Norfolk county retirement system under chapter 151 of the acts of 2006. Eligible members
5 shall have 1 opportunity to purchase creditable service for any service time to the Dedham-
6 Westwood Water District immediately prior to the implementation of said chapter 151.

7 (b) Eligibility for creditable service for any such time shall be conditioned upon the
8 payment, in 1 lump sum or in installments upon such terms as the Norfolk county retirement
9 system may provide, an amount equal to the contributions such employee would have otherwise
10 paid into the Norfolk County Retirement System had they been a member, at the contribution
11 rate when such members joined the system, plus actuarial-assumed interest.

12 SECTION 2. Within 60 days after the effective date of this act, the Norfolk county
13 retirement system shall submit a request to the Internal Revenue Service seeking a letter of
14 determination or a ruling on whether this act may be implemented without impairing the
15 compliance of the Norfolk county retirement system or the public employee retirement
16 administration commission with the Internal Revenue Code of 1986 as qualified pension

17 systems. The Norfolk county retirement system shall submit all relevant and necessary
18 documentation to the Internal Revenue Service to assist in responding to the request.

19 SECTION 3. (a) Section 1 shall not take effect unless the Internal Revenue Service issues
20 a favorable letter of determination or a ruling, as the case may be, which states that the purchase
21 of service time described in this section shall not result in noncompliance of the Norfolk county
22 retirement system or the public employee retirement administration commission with the Internal
23 Revenue Code of 1986.

24 (b) Within 60 days after receiving a favorable letter of determination or ruling from the
25 Internal Revenue Service, the Norfolk county retirement system shall notify the members of their
26 eligibility for and the costs associated with this purchase of service. Within 120 days after
27 receiving notification of eligibility, members shall purchase the service in 1 lump sum or enter
28 into an installment agreement to pay for the service.

29 SECTION 4. This act shall take effect upon its passage