

(R-83-1688)

RESOLUTION NUMBER R- 258418

Adopted on MAY 9 1983

WHEREAS, the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) amended Section 401(a)(9)(B) of the Internal Revenue Code in a manner which affects public pension plans; and

WHEREAS, the amendment specifically requires that when a plan participant is killed as a result of a line of duty death, if the beneficiary is someone other than a spouse, the entire annuity must be paid out within five years; and

WHEREAS, this conflicts with the City's current retirement provisions which permit payouts to surviving children until they reach age 18; and

WHEREAS, on April 18, 1983, the Rules Committee considered the analysis and recommendations of the Intergovernmental Relations Department (IRD) contained in Report No. 83-21 regarding a further amendment to the federal tax laws; and

WHEREAS, the Rules Committee approved said recommendation and submits it to the full Council for its approval; NOW, THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, that the Intergovernmental Relations Department be directed to pursue an amendment to Section 401(a)(9)(B) of the Internal Revenue Code with the Joint Tax Committee and the Treasury

Department for the purpose of correcting the problem described
in the IRD Report No. 83-21, dated March 29, 1983.

APPROVED: John W. Witt, City Attorney

By



Jack Katz
Chief Deputy City Attorney

JK:smm
4/26/84
Or.Dept:Rules
Form=r.none

Passed and adopted by the Council of The City of San Diego on MAY 9 1983,
 by the following vote:

Councilmen	Yeas	Nays	Not Present	Ineligible
Bill Mitchell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bill Cleator	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gloria McColl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
William Jones	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Struiksmma	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mike Gotch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dick Murphy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uvaldo Martinez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> VACANT

AUTHENTICATED BY:

BILL CLEATOR
 Deputy Mayor of The City of San Diego, California.

(Seal)

CHARLES G. ABDELNOUR
 City Clerk of The City of San Diego, California.

By *Julie A. Blackwell*, Deputy.

Office of the City Clerk, San Diego, California

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