

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

H.B. 284
Mar 8, 2017
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30126-MR-2B (09/21)

Short Title: 25-Year LEO Retirement Option. (Public)

Sponsors: Representatives Murphy, McNeill, Rogers, and Malone (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW LAW ENFORCEMENT OFFICERS WHO ARE MEMBERS OF THE TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM OR THE LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM TO RETIRE AFTER ACHIEVING TWENTY-FIVE YEARS OF CREDITABLE SERVICE, TO ALLOW FOR SEPARATION BUYOUTS FOR LAW ENFORCEMENT OFFICERS, AND TO ALLOW TRANSFERS UNDER THE SPECIAL RETIREMENT ALLOWANCE TO BE PAID IN WHOLE OR IN PART WITH EMPLOYER CONTRIBUTIONS.

The General Assembly of North Carolina enacts:

SECTION 1. Article 12D of Chapter 143 of the General Statutes is amended by adding a new section to read:

"§ 143-166.43. Separation buyouts for law enforcement officers.

Any State department, agency, or institution, or any local government employer, may, in its discretion, offer a lump sum separation buyout to a law enforcement officer who leaves employment prior to reaching the officer's eligibility for a separation allowance under this Article. The lump sum separation buyout shall be paid from funds available and shall not exceed the total that would otherwise be paid in separation allowance payments under G.S. 143-166.41 or G.S. 143-166.42."

SECTION 2.(a) G.S. 135-5(m2) reads as rewritten:

"(m2) Special Retirement Allowance. – At any time coincident with or following retirement, a member may make a one-time, irrevocable election to transfer any portion of the member's eligible accumulated contributions, not including any Roth after-tax contributions and the earnings thereon, from the Supplemental Retirement Income Plan of North Carolina or the North Carolina Public Employee Deferred Compensation Plan to this Retirement System and receive, in addition to the member's basic service, early or disability retirement allowance, a special retirement allowance which shall be based upon the member's transferred balance.

A member who became a member of the Supplemental Retirement Income Plan prior to retirement and who remains a member of the Supplemental Retirement Income Plan may make a one-time, irrevocable election to transfer eligible balances, not including any Roth after-tax contributions and the earnings thereon, from any of the following plans to the Supplemental Retirement Income Plan, subject to the applicable requirements of the Supplemental Retirement Income Plan, and then through the Supplemental Retirement Income Plan to this Retirement System: (i) a plan participating in the North Carolina Public School Teachers' and Professional Educators' Investment Plan; (ii) a plan described in section 403(b) of the Internal Revenue Code; (iii) a plan described in section 457(b) of the Internal Revenue Code that is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision



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1 of a state; (iv) an individual retirement account or annuity described in section 408(a) or section
2 408(b) of the Internal Revenue Code that is eligible to be rolled over and would otherwise be
3 includible in gross income; or (v) a tax-qualified plan described in section 401(a) or section 403(a)
4 of the Internal Revenue Code. In addition, any transfer under this subsection may be paid in whole
5 or in part with employer contributions paid directly to this Retirement System at the time of
6 transfer.

7 Notwithstanding anything to the contrary, a member may not transfer such amounts as will
8 cause the member's retirement allowance under the System to exceed the amount allowable under
9 G.S. 135-18.7(b). The Board of Trustees may establish a minimum amount that must be
10 transferred if a transfer is elected. The member may elect a special retirement allowance with no
11 postretirement increases or a special retirement allowance with annual postretirement increases
12 equal to the annual increase in the U.S. Consumer Price Index. Postretirement increases on any
13 other allowance will not apply to the special retirement allowance. The Board of Trustees shall
14 provide educational materials to the members who apply for the transfer authorized by this
15 section. Those materials shall describe the special retirement allowance and shall explain the
16 relationship between the transferred balance and the monthly benefit and how the member's heirs
17 may be impacted by the election to make this transfer and any costs and fees involved.

18"

19 **SECTION 2.(b)** G.S. 128-27(m2) reads as rewritten:

20 "(m2) Special Retirement Allowance. – At any time coincident with or following retirement,
21 a member may make a one-time, irrevocable election to transfer any portion of the member's
22 eligible accumulated contributions, not including any Roth after-tax contributions and the earnings
23 thereon, from the Supplemental Retirement Income Plan of North Carolina or the North Carolina
24 Public Employee Deferred Compensation Plan to this Retirement System and receive, in addition
25 to the member's basic service, early or disability retirement allowance, a special retirement
26 allowance which shall be based upon the member's transferred balance.

27 A member who became a member of the Supplemental Retirement Income Plan prior to
28 retirement and who remains a member of the Supplemental Retirement Income Plan may make a
29 one-time, irrevocable election to transfer eligible balances, not including any Roth after-tax
30 contributions and the earnings thereon, from any of the following plans to the Supplemental
31 Retirement Income Plan, subject to the applicable requirements of the Supplemental Retirement
32 Income Plan, and then through the Supplemental Retirement Income Plan to this Retirement
33 System (i) a plan participating in the North Carolina Public School Teachers' and Professional
34 Educators' Investment Plan; (ii) a plan described in section 403(b) of the Internal Revenue Code;
35 (iii) a plan described in section 457(b) of the Internal Revenue Code that is maintained by a state,
36 political subdivision of a state, or any agency or instrumentality of a state or political subdivision
37 of a state; (iv) an individual retirement account or annuity described in section 408(a) or section
38 408(b) of the Internal Revenue Code that is eligible to be rolled over and would otherwise be
39 includible in gross income; or (v) a tax-qualified plan described in section 401(a) or section 403(a)
40 of the Internal Revenue Code. In addition, any transfer under this subsection may be paid in whole
41 or in part with employer contributions paid directly to this Retirement System at the time of
42 transfer.

43 Notwithstanding anything to the contrary, a member may not transfer such amounts as will
44 cause the member's retirement allowance under the System to exceed the amount allowable under
45 G.S. 128-38.2(b). The Board of Trustees may establish a minimum amount that must be
46 transferred if a transfer is elected. The member may elect a special retirement allowance with no
47 postretirement increases or a special retirement allowance with annual postretirement increases
48 equal to the annual increase in the U.S. Consumer Price Index. Postretirement increases on any
49 other allowance will not apply to the special retirement allowance. The Board of Trustees shall
50 provide educational materials to the members who apply for the transfer authorized by this
51 section. Those materials shall describe the special retirement allowance and shall explain the

1 relationship between the transferred balance and the monthly benefit and how the member's heirs
2 may be impacted by the election to make this transfer and any costs and fees involved.

3"

4 **SECTION 3.(a)** G.S. 135-5(a)(4) reads as rewritten:

5 "(4) Any member who is a law-enforcement officer and who (i) attains age 50 and
6 completes 15 or more years of creditable service in this ~~capacity or who~~
7 capacity, (ii) attains age 55 and completes five or more years of creditable
8 service in this capacity, or (iii) has completed 25 years of creditable service
9 may retire upon electronic submission or written application to the Board of
10 Trustees setting forth at what time, as of the first day of a calendar month, not
11 less than one day nor more than 120 days subsequent to the execution and filing
12 thereof, ~~hethe~~ member desires to be retired; Provided, also, any member who
13 has met the conditions herein required but does not retire, and later becomes a
14 teacher or an employee other than as a law-enforcement officer shall continue
15 to have the right to commence retirement."

16 **SECTION 3.(b)** G.S. 135-5(b19) reads as rewritten:

17 "(b19) Service Retirement Allowance of Members Retiring on or After July 1, ~~2002.2002, but~~
18 Before January 1, 2018. – Upon retirement from service in accordance with subsection (a) or (a1)
19 of this section, on or after July 1, 2002, but before January 1, 2018, a member shall receive the
20 following service retirement allowance:

21 (1) A member who is a law enforcement officer or an eligible former law
22 enforcement officer shall receive a service retirement allowance computed as
23 follows:

24 a. If the member's service retirement date occurs on or after his 55th
25 birthday, and completion of five years of creditable service as a law
26 enforcement officer, or after the completion of 30 years of creditable
27 service, the allowance shall be equal to one and eighty-two hundredths
28 percent (1.82%) of his average final compensation, multiplied by the
29 number of years of his creditable service.

30 b. If the member's service retirement date occurs on or after his 50th
31 birthday and before his 55th birthday with 15 or more years of
32 creditable service as a law enforcement officer and prior to the
33 completion of 30 years of creditable service, his retirement allowance
34 shall be equal to the greater of:

35 1. The service retirement allowance payable under
36 G.S. 135-5(b19)(1)a. reduced by one-third of one percent (1/3
37 of 1%) thereof for each month by which his retirement date
38 precedes the first day of the month coincident with or next
39 following the month the member would have attained his 55th
40 birthday; or

41 2. The service retirement allowance as computed under
42 G.S. 135-5(b19)(1)a. reduced by five percent (5%) times the
43 difference between 30 years and his creditable service at
44 retirement.

45 (2) A member who is not a law enforcement officer or an eligible former law
46 enforcement officer shall receive a service retirement allowance computed as
47 follows:

48 a. If the member's service retirement date occurs on or after his 65th
49 birthday upon the completion of five years of membership service or
50 after the completion of 30 years of creditable service or on or after his
51 60th birthday upon the completion of 25 years of creditable service, the

1 allowance shall be equal to one and eighty-two hundredths percent
2 (1.82%) of his average final compensation, multiplied by the number of
3 years of creditable service.

4 b. If the member's service retirement date occurs after his 60th birthday
5 and before his 65th birthday and prior to his completion of 25 years or
6 more of creditable service, his retirement allowance shall be computed
7 as in G.S. 135-5(b19)(2)a. but shall be reduced by one-quarter of one
8 percent (1/4 of 1%) thereof for each month by which his retirement date
9 precedes the first day of the month coincident with or next following his
10 65th birthday.

11 c. If the member's early service retirement date occurs on or after his 50th
12 birthday and before his 60th birthday and after completion of 20 years
13 of creditable service but prior to the completion of 30 years of creditable
14 service, his early service retirement allowance shall be equal to the
15 greater of:

16 1. The service retirement allowance as computed under
17 G.S. 135-5(b19)(2)a. but reduced by the sum of five-twelfths of
18 one percent (5/12 of 1%) thereof for each month by which his
19 retirement date precedes the first day of the month coincident
20 with or next following the month the member would have
21 attained his 60th birthday, plus one-quarter of one percent (1/4
22 of 1%) thereof for each month by which his 60th birthday
23 precedes the first day of the month coincident with or next
24 following his 65th birthday; or

25 2. The service retirement allowance as computed under
26 G.S. 135-5(b19)(2)a. reduced by five percent (5%) times the
27 difference between 30 years and his creditable service at
28 retirement; or

29 3. If the member's creditable service commenced prior to July 1,
30 1994, the service retirement allowance equal to the actuarial
31 equivalent of the allowance payable at the age of 60 years as
32 computed in G.S. 135-5(b19)(2)b.

33 d. Notwithstanding the foregoing provisions, any member whose
34 creditable service commenced prior to July 1, 1963, shall not receive
35 less than the benefit provided by G.S. 135-5(b)."

36 **SECTION 3.(c)** G.S. 135-5 is amended by adding a new subsection to read:

37 "(b21) Service Retirement Allowance of Members Retiring on or After January 1, 2018. –
38 Upon retirement from service on or after January 1, 2018, in accordance with subsection (a) or
39 (a1) of this section, a member shall receive the following service retirement allowance:

40 (1) A member who is a law enforcement officer or an eligible former law
41 enforcement officer shall receive a service retirement allowance computed as
42 follows:

43 a. If the member's service retirement date occurs on or after the member's
44 55th birthday and completion of five years of creditable service as a law
45 enforcement officer, or after the completion of 30 years of creditable
46 service, the allowance shall be equal to one and eighty-two hundredths
47 percent (1.82%) of the member's average final compensation, multiplied
48 by the number of years of the member's creditable service.

49 b. If the member's service retirement date occurs prior to the member's
50 50th birthday and after the completion of 25 years of creditable service
51 but before the completion of 30 years of creditable service, the

- 1 retirement allowance shall be equal to the greater of the following
2 amounts:
- 3 1. The service retirement allowance payable under
4 G.S. 135-5(b21)(1)a. reduced by one-third of one percent (1/3 of
5 1%) thereof for each month by which the member's retirement
6 date precedes the first day of the month coincident with or next
7 following the month the member would have attained age 55.
 - 8 2. The service retirement allowance as computed under
9 G.S. 135-5(b21)(1)a. reduced by five percent (5%) times the
10 difference between 30 years and the member's creditable service
11 at retirement plus four percent (4%) times the difference
12 between age 50 and the member's age at retirement.
- 13 c. If the member's service retirement date occurs on or after the member's
14 50th birthday and before the member's 55th birthday with 15 or more
15 years of creditable service as a law enforcement officer and prior to the
16 completion of 30 years of creditable service, the retirement allowance
17 shall be equal to the greater of the following amounts:
- 18 1. The service retirement allowance payable under
19 G.S. 135-5(b21)(1)a. reduced by one-third of one percent (1/3 of
20 1%) thereof for each month by which the retirement date
21 precedes the first day of the month coincident with or next
22 following the month the member would have attained age 55.
 - 23 2. The service retirement allowance as computed under
24 G.S. 135-5(b21)(1)a. reduced by five percent (5%) times the
25 difference between 30 years and the amount of creditable service
26 at retirement.
- 27 (2) A member who is not a law enforcement officer or an eligible former law
28 enforcement officer shall receive a service retirement allowance computed as
29 follows:
- 30 a. If the member's service retirement date occurs on or after the member's
31 65th birthday upon the completion of five years of membership service,
32 or after the completion of 30 years of creditable service, or on or after
33 his 60th birthday upon the completion of 25 years of creditable service,
34 the allowance shall be equal to one and eighty-two hundredths percent
35 (1.82%) of the member's average final compensation, multiplied by the
36 number of years of creditable service.
 - 37 b. If the member's service retirement date occurs after the member's 60th
38 birthday and before the member's 65th birthday and prior to the
39 completion of 25 years or more of creditable service, the retirement
40 allowance shall be computed as in G.S. 135-5(b21)(2)a. but shall be
41 reduced by one-quarter of one percent (1/4 of 1%) thereof for each
42 month by which the retirement date precedes the first day of the month
43 coincident with or next following the member's 65th birthday.
 - 44 c. If the member's early service retirement date occurs on or after the
45 member's 50th birthday and before the member's 60th birthday and after
46 completion of 20 years of creditable service but prior to the completion
47 of 30 years of creditable service, the early service retirement allowance
48 shall be equal to the greater of the following amounts:
- 49 1. The service retirement allowance as computed under
50 G.S. 135-5(b21)(2)a. but reduced by the sum of five-twelfths of
51 one percent (5/12 of 1%) thereof for each month by which the

1 member's retirement date precedes the first day of the month
 2 coincident with or next following the month the member would
 3 have attained his 60th birthday, plus one-quarter of one percent
 4 (1/4 of 1%) thereof for each month by which the member's 60th
 5 birthday precedes the first day of the month coincident with or
 6 next following the member's 65th birthday.

7 2. The service retirement allowance as computed under
 8 G.S. 135-5(b21)(2)a. reduced by five percent (5%) times the
 9 difference between 30 years and the amount of creditable service
 10 at retirement.

11 3. If the member's creditable service commenced prior to July 1,
 12 1994, the service retirement allowance equal to the actuarial
 13 equivalent of the allowance payable at the age of 60 years as
 14 computed in G.S. 135-5(b21)(2)b.

15 d. Notwithstanding the foregoing provisions, any member whose
 16 creditable service commenced prior to July 1, 1963, shall not receive
 17 less than the benefit provided by G.S. 135-5(b)."

18 **SECTION 3.(d)** G.S. 135-5(m) reads as rewritten:

19 "(m) Survivor's Alternate Benefit. – Upon the death of a member in service, the beneficiary
 20 designated to receive a return of accumulated contributions shall have the right to elect to receive
 21 in lieu thereof the reduced retirement allowance provided by Option 2 of subsection (g) above
 22 computed by assuming that the member had retired on the first day of the month following the
 23 date of ~~his~~the member's death, provided that all four of the following conditions apply:

24 (1) a. The member had attained such age and/or creditable service to be
 25 eligible to commence retirement with an early or service retirement
 26 allowance, or

27 b. The member had obtained 20 years of creditable service in which case
 28 the retirement allowance shall be computed in accordance with ~~G.S.~~
 29 ~~135-5(b19)(1)b. or G.S. 135-5(b19)(2)e.,~~ G.S. 135-5(b21)(1)c. or
 30 G.S. 135-5(b21)(2)c., notwithstanding the requirement of obtaining age
 31 50, or

32 b1. The member was a law enforcement officer who had obtained 15 years
 33 of service as a law enforcement officer and was killed in the line of
 34 duty, in which case the retirement allowance shall be computed in
 35 accordance with ~~G.S. 135-5(b19)(1)b.,~~ G.S. 135-5(b21)(1)c.,
 36 notwithstanding the requirement of obtaining age 50.

37 c. Repealed by Session Laws 2010-72, s. 2(a), effective July 1, 2010.

38"

39 **SECTION 3.(e)** G.S. 128-27(a)(5) reads as rewritten:

40 "(5) Any member who is a law enforcement ~~officer,~~officer and who (i) attains age
 41 50 and completes 15 or more years of creditable service in this ~~capacity or who~~
 42 capacity, or (ii) attains age 55 and completes five or more years of creditable
 43 service in this capacity, or (iii) who has completed 25 years of creditable
 44 service may retire upon electronic submission or written application to the
 45 Board of Trustees setting forth at what time, as of the first day of a calendar
 46 month, not less than one day nor more than 120 days subsequent to the
 47 execution and filing thereof, ~~he~~the member desires to be retired; provided, also,
 48 any member who has met the conditions required by this subdivision but does
 49 not retire, and later becomes an employee other than as a law enforcement
 50 officer, continues to have the right to commence retirement."

51 **SECTION 3.(f)** G.S. 128-27(b21) reads as rewritten:

1 "(b21) Service Retirement Allowance of Member Retiring on or After July 1, ~~2003-2003~~, but
2 Before January 1, 2018. – Upon retirement from service in accordance with subsection (a) or (a1)
3 above, on or after July 1, 2003, but before January 1, 2018, a member shall receive the following
4 service retirement allowance:

5 (1) A member who is a law enforcement officer or an eligible former law
6 enforcement officer shall receive a service retirement allowance computed as
7 follows:

8 a. If the member's service retirement date occurs on or after his 55th
9 birthday and completion of five years of creditable service as a law
10 enforcement officer, or after the completion of 30 years of creditable
11 service, the allowance shall be equal to one and eighty-five hundredths
12 percent (1.85%) of his average final compensation, multiplied by the
13 number of years of his creditable service.

14 b. If the member's service retirement date occurs on or after his 50th
15 birthday and before his 55th birthday with 15 or more years of
16 creditable service as a law enforcement officer and prior to the
17 completion of 30 years of creditable service, his retirement allowance
18 shall be equal to the greater of:

19 1. The service retirement allowance payable under
20 G.S. 128-27(b21)(1)a. reduced by one-third of one percent (1/3
21 of 1%) thereof for each month by which his retirement date
22 precedes the first day of the month coincident with or next
23 following the month the member would have attained his 55th
24 birthday;

25 2. The service retirement allowance as computed under
26 G.S. 128-27(b21)(1)a. reduced by five percent (5%) times the
27 difference between 30 years and his creditable service at
28 retirement.

29 (2) A member who is not a law enforcement officer or an eligible former law
30 enforcement officer shall receive a service retirement allowance computed as
31 follows:

32 a. If the member's service retirement date occurs on or after his 65th
33 birthday upon the completion of five years of creditable service or after
34 the completion of 30 years of creditable service or on or after his 60th
35 birthday upon the completion of 25 years of creditable service, the
36 allowance shall be equal to one and eighty-five hundredths percent
37 (1.85%) of average final compensation, multiplied by the number of
38 years of creditable service.

39 b. If the member's service retirement date occurs after his 60th birthday
40 and before his 65th birthday and prior to his completion of 25 years or
41 more of creditable service, his retirement allowance shall be computed
42 as in G.S. 128-27(b21)(2) a. but shall be reduced by one-quarter of one
43 percent (1/4 of 1%) thereof for each month by which his retirement date
44 precedes the first day of the month coincident with or next following his
45 65th birthday.

46 c. If the member's early service retirement date occurs on or after his 50th
47 birthday and before his 60th birthday and after completion of 20 years
48 of creditable service but prior to the completion of 30 years of creditable
49 service, his early service retirement allowance shall be equal to the
50 greater of:

1 completion of 30 years of creditable service, the retirement allowance
2 shall be equal to the greater of the following amounts:

3 1. The service retirement allowance payable under
4 G.S. 128-27(b22)(1)a. reduced by one-third of one percent (1/3
5 of 1%) thereof for each month by which the retirement date
6 precedes the first day of the month coincident with or next
7 following the month the member would have attained age 55.

8 2. The service retirement allowance as computed under
9 G.S. 128-27(b22)(1)a. reduced by five percent (5%) times the
10 difference between 30 years and the amount of creditable service
11 at retirement.

12 (2) A member who is not a law enforcement officer or an eligible former law
13 enforcement officer shall receive a service retirement allowance computed as
14 follows:

15 a. If the member's service retirement date occurs on or after the member's
16 65th birthday upon the completion of five years of creditable service, or
17 after the completion of 30 years of creditable service, or on or after the
18 member's 60th birthday upon the completion of 25 years of creditable
19 service, the allowance shall be equal to one and eighty-five hundredths
20 percent (1.85%) of the member's average final compensation, multiplied
21 by the number of years of creditable service.

22 b. If the member's service retirement date occurs after the member's 60th
23 birthday and before the member's 65th birthday and prior to the
24 completion of 25 years or more of creditable service, the retirement
25 allowance shall be computed as in G.S. 128-27(b22)(2)a. but shall be
26 reduced by one-quarter of one percent (1/4 of 1%) thereof for each
27 month by which the retirement date precedes the first day of the month
28 coincident with or next following the member's 65th birthday.

29 c. If the member's early service retirement date occurs on or after the
30 member's 50th birthday and before the member's 60th birthday and after
31 completion of 20 years of creditable service but prior to the completion
32 of 30 years of creditable service, the early service retirement allowance
33 shall be equal to the greater of the following amounts:

34 1. The service retirement allowance as computed under
35 G.S. 128-27(b22)(2)a. but reduced by the sum of five-twelfths of
36 one percent (5/12 of 1%) thereof for each month by which the
37 retirement date precedes the first day of the month coincident
38 with or next following the month the member would have
39 attained the member's 60th birthday, plus one-quarter of one
40 percent (1/4 of 1%) thereof for each month by which the
41 member's 60th birthday precedes the first day of the month
42 coincident with or next following the member's 65th birthday.

43 2. The service retirement allowance as computed under
44 G.S. 128-27(b22)(2)a. reduced by five percent (5%) times the
45 difference between 30 years and the amount of creditable service
46 at retirement.

47 3. If the member's creditable service commenced prior to July 1,
48 1995, the service retirement allowance equal to the actuarial
49 equivalent of the allowance payable at the age of 60 years as
50 computed in G.S. 128-27(b22)(2)b.

1 d. Notwithstanding the foregoing provisions, any member whose
2 creditable service commenced prior to July 1, 1965, shall not receive
3 less than the benefit provided by G.S. 128-27(b)."

4 **SECTION 3.(h)** G.S. 128-27(m) reads as rewritten:

5 "(m) Survivor's Alternate Benefit. – Upon the death of a member in service, the beneficiary
6 designated to receive a return of accumulated contributions shall have the right to elect to receive
7 in lieu thereof the reduced retirement allowance provided by Option two of subsection (g) above
8 computed by assuming that the member had retired on the first day of the month following the
9 date of ~~his~~the member's death, provided that all four of the following conditions apply:

10 (1) a. The member had attained such age and/or creditable service to be
11 eligible to commence retirement with an early or service retirement
12 allowance, or

13 b. The member had obtained 20 years of creditable service in which case
14 the retirement allowance shall be computed in accordance with ~~G.S.~~
15 ~~128-27(b21)(1)b. or G.S. 128-27(b21)(2)e.,~~G.S. 128-27(b22)(1)c. or
16 G.S. 128-27(b22)(2)c., notwithstanding the requirement of obtaining
17 age 50, or

18 b1. The member was a law enforcement officer who had obtained 15 years
19 of service as a law enforcement officer and was killed in the line of
20 duty, or the member was a firefighter or a rescue squad worker who had
21 obtained 15 years of service as a firefighter or a rescue squad worker
22 and was killed in the line of duty, in which cases the retirement
23 allowance shall be computed in accordance with ~~G.S.~~
24 ~~128-27(b21)(1)b.,~~G.S. 128-27(b22)(1)c., notwithstanding the
25 requirement of obtaining age 50.

26 c. Repealed by Session Laws 2010-72, s. 2(b), effective July 1, 2010.

27 "

28 **SECTION 4.** Notwithstanding any other provision of law to the contrary, in order to
29 administer the changes to the special retirement allowance as well as the change in creditable
30 service required for law enforcement officers to retire with a reduced benefit, as provided for in
31 Sections 2 and 3 of this act, the Retirement Systems Division of the Department of State Treasurer
32 may increase receipts from the retirement assets of the corresponding retirement system or pay
33 costs associated with the administration of these changes directly from the retirement assets.

34 **SECTION 5.** Sections 2 and 3 of this act become effective January 1, 2018. The
35 remainder of this act is effective when it becomes law.