

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 1019  
HOUSE BILL 2130

AN ACT CONCERNING LOCAL LAW OFFICERS'S RETIREMENT.

Whereas, local governments were authorized by the 1983 General Assembly in Chapter 908, Session Laws of 1983, to levy an additional one-half cent sales tax; and

Whereas, both the House and Senate have in 1986 passed a bill to authorize an additional one-half cent sales tax for local governments; and

Whereas, local governments would raise over three hundred fifty million dollars (\$350,000,000) annually from these two taxes; Now, therefore,

The General Assembly of North Carolina enacts:

Section 1. Effective July 1, 1987, G.S. 143-166.50(e) is amended by adding a new sentence at the end of the first paragraph to read: "From July 1, 1987, until July 1, 1988, local government employers of law enforcement officers shall contribute an amount equal to at least two percent (2%) of participating local officers' monthly compensation to the Supplemental Retirement Income Plan to be credited to the designated individual accounts of participating local officers; and on and after July 1, 1988, local government employers of law enforcement officers shall contribute an amount equal to five percent (5%) of participating local officers' monthly compensation to the Supplemental Retirement Income Plan to be credited to the designated individual accounts of participating local officers."

Sec. 2. Article 12D of Chapter 143 of the North Carolina General Statutes is amended by adding a section to read:

"§ 143-166.42. **Special separation allowances for local officers.**—(a) On and after January 1, 1987, the provisions of G.S. 143-166.41 shall apply to all eligible law enforcement officers as defined by G.S. 128-21(11b) or G.S. 143-166.50(a)(3) who are employed by local government employers, except as may be provided by this section. As to the applicability of the provisions of G.S. 143-166.41 to locally employed officers, the governing body for each unit of local government shall be responsible for making determinations of eligibility for their local officers retired under the provisions of G.S. 128-27(a) and for making payments to their eligible officers under the same terms and conditions, other than the source of payment, as apply to each State department, agency, or institution in payments to State officers according to the provisions of G.S. 143-166.41."

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 15th day of July, 1986.