

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 2016
Second Edition Engrossed 6/20/90

Short Title: Sheriff's Supp. Pension/Funds.

(Public)

Sponsors: Representative Buchanan.

Referred to: Appropriations.

May 11, 1989

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE A BENEFIT TO FORMER SHERIFFS WHO WITHDREW
2 THEIR SERVICE IN THE LOCAL GOVERNMENTAL EMPLOYEES'
3 RETIREMENT SYSTEM PRIOR TO THE CREATION OF THE SHERIFFS'
4 SUPPLEMENTAL PENSION FUND.
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6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 143-166.84 reads as rewritten:

8 "**§ 143-166.84. Eligibility.**

9 (a) Each county sheriff who has retired from the Local Governmental Employees'
10 Retirement System or an equivalent locally sponsored plan on and before June 30, 1986,
11 and who has attained the age of 55 years and who has completed at least 10 years of
12 eligible service as sheriff is entitled to receive a monthly pension under this Article,
13 beginning July 1, 1986.

14 (a1) Each county sheriff who withdrew any service standing to his credit in the
15 Local Governmental Employees' Retirement System prior to July 1, 1986, and who has
16 attained the age of 55 and who has completed at least 10 years of eligible service as
17 sheriff is entitled to receive a monthly pension under this Article provided the sheriff is
18 not eligible to receive any retirement benefit from any State or locally sponsored plan..

19 (b) Each eligible retired Sheriff as defined in subsection (a) of this section
20 relating to age, service, and retirement status on January 1 of each calendar year shall be
21 entitled to receive a monthly pension under this Article beginning with the month of
22 January of the same calendar year."

23 Sec. 2. G.S. 143-166.85 reads as rewritten:

1 "§ 143-166.85. Benefits.

2 (a) An eligible retired sheriff shall be entitled to and receive an annual pension
3 benefit, payable in equal monthly installments, equal to one share for each full year of
4 eligible service as sheriff multiplied by his total number of years of eligible service. The
5 amount of each share shall be determined by dividing the total number of years of
6 eligible service for all eligible retired sheriffs on December 31 of each calendar year
7 into the amount to be disbursed as monthly pension payments in accordance with the
8 provisions of G.S., 143-166.83(b). In no event however shall a monthly pension under
9 this Article exceed an amount, which when added to a retired allowance at retirement
10 from the Local Governmental Employees' Retirement System or an equivalent locally
11 sponsored plan or to the amount he would have been eligible to receive if service had
12 not been forfeited by the withdrawal of accumulated contributions, is greater than
13 seventy-five percent (75%) of a sheriff's equivalent annual salary immediately
14 preceding retirement computed on the latest monthly base rate, to a maximum amount
15 of one thousand dollars (\$1,000).

16 (b) All monthly pensions payable under this Article shall be paid on the last
17 business day of each month.

18 (c) Monthly pensions payable under this Article will cease at the death of the
19 pensioner and no payment will be made to any beneficiaries or to the decedent's estate.

20 (d) Monthly pensions payable under this Article will cease upon the full-time
21 reemployment of a pensioner with an employer participating in the Local Governmental
22 Employees' Retirement System for as long as the pensioner is so reemployed.

23 (e) Pensions paid under the provisions of this Article shall be exempt from North
24 Carolina income tax.

25 (f) Nothing contained in this Article shall preclude or in any way affect the
26 benefits that a pensioner may be entitled to from any state, federal or private pension,
27 retirement or other deferred compensation plan."

28 Sec. 3. There is appropriated to the Judicial Department from the General
29 Fund the sum of \$16,500 to implement this act.

30 Sec. 4. This act shall become effective July 1, 1990.