

**CITY OF TAMARAC, FLORIDA**

**ORDINANCE NO. 0-2020-\_\_\_\_\_**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, AMENDING CHAPTER 16, PENSIONS AND RETIREMENT, ARTICLE VIII, PENSION PLAN (POLICE OFFICERS), DIVISION 1, SECTION 16-653, COMPLIANCE WITH THE INTERNAL REVENUE CODE, TO PROVIDE FOR COMPLIANCE WITH THE SECURE ACT; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Setting Every Community Up for Retirement Enhancement (“SECURE”) Act, signed into law on December 20, 2019, amended the definition of “Required Beginning Date” under Section 401(a)(9) of the Internal Revenue Code; and

**WHEREAS**, amendments to the Plan are necessary to conform the Pension Plan to the requirements of the SECURE Act; and

**WHEREAS**, the Board of Trustees of the City of Tamarac Police Officers’ Pension Plan has recommended an amendment to the Pension Plan to comply with the SECURE Act; and

**WHEREAS**, the trustees of the City of Tamarac Police Officers’ Pension Plan have requested and approved the amendments provided herein as being in the best interests of the participants and beneficiaries and improving the administration of the Plan, and

**WHEREAS**, the City Commission has received and reviewed an actuarial impact statement related to this change and attached as such; and

**WHEREAS**, the City Commission deems it to be in the public interest to provide this change to the Pension Plan for its police officers;

**NOW THEREFORE, BE IT ORDAINED** by the City Commission of the City of Tamarac, Florida:

**Section 1.** The foregoing WHEREAS clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

**Section 2.** Chapter 16, Pensions and Retirement, Article VIII, Pension Plan (Police Officers), Division 1, Section 16-653, of the Tamarac Code is hereby amended as follows:

**Sec. 16-653. – Compliance with the Internal Revenue Code.**

\* \* \* \* \*

(2) *Required beginning date.* Notwithstanding any other provision of the plan, payment of a participant's retirement benefits under the plan shall commence not later than the participant's required beginning date, which is defined as ~~the later of~~:

a. With regard to distributions required to be made to a participant who reaches age 70 ½ before January 1, 2020: April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of 70½ years; or ~~¶~~ April 1 of the calendar year that next follows the calendar year in which the participant retires, whichever is later.

b. With regard to distributions required to be made on or after January 1, 2020 to a participant who reaches the age of 70 ½ on or after said date: April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of 72 years, or April 1 of the calendar year that next follows the calendar year in which the participant retires, whichever is later.

\* \* \* \* \*

**Section 3.** It is the intention of the City Commission and it is hereby ordained that the provisions of this Ordinance shall become and be made part of the Code of

Ordinances of the City of Tamarac, Florida, and the word "Ordinance" may be changed to "Section", "Article" or such other word or phrase in order to accomplish such intention.

**Section 4.** All Ordinances or parts of Ordinances, and all Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**Section 5.** If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

**Section 6.** This Ordinance shall become effective upon passage; however, the provisions of this Ordinance that are specified to take effect as of a date certain shall take effect as of the date specified herein

PASSED, FIRST READING, this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

PASSED, SECOND READING, this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Michelle J. Gomez, Mayor

ATTEST:

\_\_\_\_\_  
Pat Teufel, City Clerk

I HEREBY CERTIFY that I have approved this  
ORDINANCE as to form.

\_\_\_\_\_  
City Attorney