

By Representatives J. Miller, Melvin, Peaden, Maygarden  
and Ritchie

1                                   A bill to be entitled  
2           An act relating to the General Pension and  
3           Retirement Fund of the City of Pensacola,  
4           Escambia County; amending chapter 99-474, Laws  
5           of Florida; redefining "salary"; revising  
6           membership requirements and exclusions;  
7           revising provisions of eligible rollover  
8           distributions; revising provisions providing  
9           for separation from service and reemployment;  
10          revising provisions relating to normal  
11          retirement with 20 or more years of credited  
12          service; revising provisions providing for  
13          early retirement at 25 years of credited  
14          service; revising provisions providing for  
15          normal retirement with less than 20 years of  
16          credited service; revising provisions providing  
17          for disability injury or illness in the line of  
18          duty and for disability injury or illness not  
19          in the line of duty; revising provisions  
20          relating to other benefit provisions; providing  
21          for election of members to participate in other  
22          defined benefit pension plans; providing for  
23          additional benefits; providing for repeal of  
24          conflicting laws; providing an effective date.

25  
26 Be It Enacted by the Legislature of the State of Florida:

27  
28           Section 1. Subsection (29) of section 2 of chapter  
29 99-474, Laws of Florida, is amended to read:

30  
31

1           Section 2.  Definitions.--The words and phrases as used  
2 in this act shall have the following meanings unless a  
3 different meaning is plainly required by the context:

4           (29)  Salary.--The total cash remuneration paid to the  
5 member of the plan by the city for services rendered before  
6 all pretax, salary deferral, or salary reduction contributions  
7 made to the General Pension and Retirement Fund on behalf of  
8 the general pension plan member under section 404(h)(2) of the  
9 Internal Revenue Code and any code section 457 plan and  
10 section 125 plan of the city.  Unless otherwise provided by the  
11 city council, "salary" shall exclude any educational incentive  
12 pay, field training pay, certificate pay, specialized duty  
13 pay, pistol qualifications pay, clothing allowance, education  
14 benefit, accumulated sick leave pay at retirement, accumulated  
15 vacation pay at retirement, shift differential pay,  
16 nonsubstantiated business expenses, noncash benefits such as  
17 employer-provided vehicles, or any other city-provided  
18 benefit, severance pay, or similar lump-sum payment made upon  
19 separation of service,and any other pay excluded by the city  
20 council.

21           Section 2.  Section 7 of chapter 99-474, Laws of  
22 Florida, is amended to read:

23           Section 7.  Membership requirements and exclusions.--

24           ~~(1)~~ All permanent full-time employees of the city  
25 automatically become, upon employment, members of the General  
26 Pension and Retirement Fund of the city, except that the city  
27 may by ordinance amend or revise the foregoing membership  
28 criteria in the General Pension and Retirement Fund, provided,  
29 however, that in no event shall the following be permitted to  
30 participate in the General Pension and Retirement Fund:

31

1           ~~(1)(a)~~ Employees ~~Members of the fire department~~ of the  
2 city who are eligible to participate ~~in~~ under the  
3 Firefighters' ~~Firemen's~~ Relief and Pension Fund.

4           ~~(2)(b)~~ Any officer or employee of the police  
5 department hired on or after October 1, 1979, who is eligible  
6 to participate in the Police Officers' Retirement Fund of the  
7 city.

8           ~~(3)(c)~~ ~~City fire and police department~~ public safety  
9 cadets.

10           ~~(4)(d)~~ All permanent full-time employees of the city  
11 hired prior to October 6, 1997, making an election not to  
12 participate in the plan and having continuous service from  
13 October 6, 1997, until retirement.

14           ~~(5)(e)~~ Any individual who is drawing a normal  
15 retirement or early retirement benefit and who is subsequently  
16 reemployed by the city. Such individual shall not be eligible  
17 for current participation in the plan and shall continue to  
18 draw a pension benefit from the plan.

19           ~~(6)(f)~~ Elected officials of the city.

20           ~~(7)~~ Any employee hired on or after October 18, 1999,  
21 who is eligible for membership in another of the city's  
22 defined benefit pension plans.

23           ~~(8)~~ All employees who participate in another of the  
24 city's defined benefit pension plans except for employees  
25 hired prior to October 1, 1979, who have continuously  
26 participated in this plan and the Police Officers' Retirement  
27 Fund.

28           ~~(2)~~ ~~As a condition of eligibility of such employees to~~  
29 ~~credit toward future retirement benefits based upon prior~~  
30 ~~years of service as an employee of the city, there shall be~~  
31 ~~paid to the fund or transferred from qualified plans~~

1 ~~maintained by the city or other qualified retirement plans an~~  
2 ~~amount determined by the plan administrator to be sufficient~~  
3 ~~to cover such prior years of service at 8 percent interest~~  
4 ~~compounded annually. However, the plan from which such funds~~  
5 ~~are transferred must permit the transfer to be made and the~~  
6 ~~transfer must not jeopardize the tax-exempt status of this~~  
7 ~~plan or create adverse tax consequences for the city.~~

8           Section 3. Section 10 of chapter of 99-474, Laws of  
9 Florida, is amended to read:

10           Section 10. Eligible rollover distributions.--

11           (1) For distributions made on or after January 1,  
12 1993, notwithstanding any provision of the plan to the  
13 contrary that would otherwise limit a distributee's election  
14 under this section, a distributee may elect, at the time and  
15 in the manner prescribed by the plan administrator rules and  
16 ~~regulations of the board~~, to have any portion of any eligible  
17 rollover distribution paid directly to an eligible retirement  
18 plan specified by the distributee in a direct rollover.

19           (2) The following words and phrases, as used in this  
20 section, shall have the following meanings unless a different  
21 meaning is plainly required by the context:

22           (a) Eligible rollover distribution.--An eligible  
23 rollover distribution is any distribution of all or any  
24 portion of the balance of the General Pension and Retirement  
25 Fund to the credit of the distributee. Eligible rollover  
26 distribution, however, does not include:

27           1. Any distribution that is one of a series of  
28 substantially equal periodic payments, not less frequently  
29 than annually, made for the life, or life expectancy, of the  
30 distributee or the joint lives, or joint life expectancies, of  
31

1 the distributee and the distributee's designated beneficiary,  
2 or for a specified period of 10 years or more.

3 2. Any distribution to the extent such distribution is  
4 required under section 401(a)(9) of the Internal Revenue Code  
5 of 1986, ~~as amended~~.

6 3. The portion of any distribution that is not  
7 includable in gross income (determined without regard to the  
8 exclusion for net unrealized appreciation with respect to  
9 employer securities) ~~of the distributee, such as that portion~~  
10 ~~of a distribution attributable to employee after-tax~~  
11 ~~contributions to the plan.~~

12 (b) Eligible retirement plan.--An eligible retirement  
13 plan is an individual retirement account described in section  
14 408(a) of the Internal Revenue Code, an individual retirement  
15 annuity described in section 408(b) of the code, an annuity  
16 plan described in section 403(a) of the code, or a qualified  
17 trust described in section 401(a) of the code that accepts the  
18 distributee's eligible rollover distribution. However, in the  
19 case of an eligible rollover distribution to the surviving  
20 spouse, an eligible retirement plan is an individual  
21 retirement account or individual retirement annuity.

22 (c) Distributee.--A distributee includes an employee  
23 or former employee ~~who receives any distributions from the~~  
24 ~~General Pension and Retirement Fund~~. In addition, the  
25 employee's or former employee's surviving spouse and the  
26 employee's or former employee's spouse or former spouse who is  
27 the alternate payee under a qualified domestic relations  
28 order, as defined in section 414(p) of the Internal Revenue  
29 Code, are distributees with regard to the interest of the  
30 spouse or former spouse.

31

1           (d) Direct rollover.--A direct rollover is a payment  
2 by the plan to the eligible retirement plan specified by the  
3 distributee.

4           Section 4. Subsections (1) and (2) of section 13 of  
5 chapter 99-474, Laws of Florida, are amended to read:

6           Section 13. Separation from service and  
7 reemployment.--

8           (1) Former members of the plan.--Any employee who has  
9 separated from employment with the city for any reason except  
10 normal retirement or early retirement, hereinafter referred to  
11 as "nonemployment," and who withdrew his or her contribution  
12 to the plan, shall upon reemployment, if within 10 years after  
13 the last separation date, be entitled to buy back his or her  
14 prior service years under the plan for the purpose of  
15 computing the period of service under the plan. The employee  
16 shall not be entitled to buy back periods of nonemployment  
17 except as provided by section 14 ~~of this act~~. Upon  
18 reemployment, if the employee elects to repay the  
19 contributions or to transfer funds from qualified plans  
20 maintained by the city, or other qualified retirement plans  
21 upon reemployment, he or she shall have 6 months from the  
22 reemployment date to repay the withdrawn contributions plus 8  
23 percent interest compounded annually from the date of  
24 withdrawal. However, the plan from which such funds are  
25 transferred must permit the transfer to be made and the  
26 transfer must not jeopardize the tax-exempt status of this  
27 plan or create adverse tax consequences for the city.

28           (2) Former nonmembers of the plan.--Any employee who  
29 has separated from employment, hereinafter referred to as  
30 "nonemployment," with the city for any reason, who has never  
31 been a member of the General Pension and Retirement Fund, and

1 who is reemployed within 10 years after the last separation  
2 date may elect to have his or her eligible prior service years  
3 added to his or her subsequent service for the purpose of  
4 computing the period of service under the plan. The employee  
5 shall not be entitled to buy back periods of nonemployment  
6 except as provided by section 14 of this act. Service years  
7 eligible for another city-defined benefit plan shall not be  
8 included in the calculation of the period of service under the  
9 General Pension and Retirement Fund. The employee shall have 6  
10 months from the date of reemployment to pay or transfer funds  
11 from qualified plans maintained by the city, or other  
12 qualified retirement plans, an amount determined by the plan  
13 administrator to be sufficient to cover such period of  
14 eligible prior service years at 8 percent interest compounded  
15 annually. However, the plan from which such funds are  
16 transferred must permit the transfer to be made and the  
17 transfer must not jeopardize the tax-exempt status of this  
18 plan or create adverse tax consequences for the city.

19 Section 5. Section 17 of chapter 99-474, Laws of  
20 Florida, is amended to read:

21 Section 17. Normal retirement with 20 or more years of  
22 credited service under the plan.--

23 (1) All members of the plan who have attained the age  
24 of 55 years who have at least 20 credited service years under  
25 the plan or, effective October 1, 1999, who regardless of age  
26 have 30 credited service years ~~preceding the date of~~  
27 ~~application for retirement~~ may apply for and be entitled to  
28 benefits under the provisions of this act. In calculating the  
29 years of service under the plan, a major fraction of a year  
30 shall be computed as a whole year. A member of the plan must  
31 be separated from the employment of the city to receive a

1 pension under the plan pursuant to this section, except as  
2 otherwise provided for in section 27.

3 (2) If any member of the plan has not attained the age  
4 of 55 years after a period of 20 credited service years under  
5 the plan and does not make withdrawal of funds from the  
6 General Pension and Retirement Fund, such employee shall be  
7 eligible to receive a pension after attaining the age of 55  
8 years. It is the intent of this provision that said member  
9 shall ~~of the plan must~~ have a vested right to said pension. A  
10 major fraction of a year of credited service shall be computed  
11 as a whole year for the purpose of vesting rights.

12 (3) For the purpose of determining the monthly pension  
13 of an employee:

14 (a) The General Pension and Retirement Fund of the  
15 city shall pay to each member of the plan retired hereafter,  
16 whose credited service years under the plan are not less than  
17 20 years and who has attained the age of 55 years or,  
18 effective October 1, 1999, who regardless of age has 30  
19 credited service years, a pension which has as its basis for  
20 calculation the selection of the best 2 years out of the last  
21 5 years immediately preceding retirement, and thereby arrive  
22 at the average monthly salary of such member. Based upon such  
23 average monthly salary, a pension shall be paid according to  
24 the following table:

25  
26 75% upon the first.....\$200  
27 50% upon the next.....\$100  
28 40% upon all in excess thereof; and  
29

30 (b) Any employee who has attained 20 credited years of  
31 service under the plan and who elects to remain employed after

1 reaching 55 years of age shall upon retirement be entitled to  
2 all of the rights and benefits provided for in this act, and,  
3 in addition, the monthly pension shall be increased by 1  
4 percent for each year of credited service between the age of  
5 55 years and the actual age of retirement, but not for any  
6 year beyond the age of 70; or

7 (c) The monthly pension for a member of the plan who  
8 retires on or after July 1, 1988, shall be equal to 2 percent  
9 of the average monthly salary of the member during the best 2  
10 years out of the last 5 years immediately preceding retirement  
11 times the number of years of credited service under the plan  
12 not in excess of 30 credited service years, unless the  
13 payments would be greater if calculated by the applicable  
14 formulas set forth above in this subsection; or-

15 (d) The monthly pension for a member of the plan who  
16 retires on or after July 1, 2000, shall be equal to 2.1  
17 percent of the average monthly salary of the member during the  
18 best 2 years out of the last 5 years immediately preceding  
19 retirement times the number of years of credited service under  
20 the plan not in excess of 30 credited service years, unless  
21 the payments would be greater if calculated by the applicable  
22 formulas set forth above in this section.

23 (4) The monthly pension shall in no event be less than  
24 \$25 for each year of credited service under the plan not in  
25 excess of 20 years.

26 Section 6. Section 18 of chapter 99-474, Laws of  
27 Florida, is amended to read:

28 Section 18. Early retirement at 25 years of credited  
29 service, ~~having attained the age of 45 years.--~~

30 (1)(a) Any member of the plan who has 25 credited  
31 service years under the plan prior to attaining the age of 55

1 years may retire at any time ~~after reaching the age of 45~~  
2 ~~years~~ and receive a reduced pension, which shall have as its  
3 basis for calculation the selection of the best 2 years out of  
4 the last 5 years immediately preceding retirement, and thereby  
5 arrive at the average monthly salary of such member. A major  
6 fraction of a year of credited service under the plan shall be  
7 computed as a whole year. A member of the plan must be  
8 separated from the employment of the city to receive a pension  
9 under the plan pursuant to this section, except as otherwise  
10 provided for in section 27.Based upon such average monthly  
11 salary, a pension shall be paid according to the following  
12 table:

13

14	75% upon the first.....	\$200
15	50% upon the next.....	\$100
16	40% upon all in excess thereof; or	

17

18 (b) The monthly pension for a member of the plan who  
19 retires on or after July 1, 1988, shall be equal to 2 percent  
20 of the average monthly salary of the member during the best 2  
21 years out of the last 5 years immediately preceding retirement  
22 times the number of years of credited service under the plan  
23 not in excess of 30 years, unless the payments would be  
24 greater if calculated by the formula set forth above.

25 (2) After said amount has been determined, the sum  
26 payable shall be adjusted by the following factors for early  
27 retirement as may be applicable to the member's age at the  
28 time of retirement:

29  
30 Retirement Factors  
31

1		
2	Age at retirement	Factor
3		
4	55	1.000
5	54	.928
6	53	.856
7	52	.784
8	51	.730
9	50	.676
10	49	.622
11	48	.586
12	47	.550
13	46	.514
14	45	.478
15		
16	(3) The monthly pension shall in no event be less than	
17	\$25 for each year of credited service not in excess of 20	
18	years.	
19	<u>(4)(a) Notwithstanding subsections (1)(b) and (2),</u>	
20	<u>effective July 1, 2000, the monthly pension for a member of</u>	
21	<u>the plan who retires on or after July 1, 2000, shall be equal</u>	
22	<u>to 2.1 percent of the average monthly salary of the member</u>	
23	<u>during the best 2 years out of the last 5 years immediately</u>	
24	<u>preceding retirement times the number of years of credited</u>	
25	<u>service under the plan not in excess of 30 credited service</u>	
26	<u>years, unless the payments would be greater if calculated by</u>	
27	<u>the applicable formulas set forth above in this section.</u>	
28	<u>(b) After said amount has been determined, the sum</u>	
29	<u>payable shall be adjusted by the following factors for early</u>	
30	<u>retirement as may be applicable to the member's age at the</u>	
31	<u>time of retirement if less than the age of 55, or the member's</u>	

1 years of credited service if less than 30 years but greater  
2 than 25 years, whichever will provide the greater benefit:

3  
4 Retirement Factors (Age)

5  
6

7 <u>Age at retirement</u>	8 <u>Factor</u>
9 <u>55</u>	10 <u>1.00</u>
11 <u>54</u>	12 <u>.97</u>
13 <u>53</u>	14 <u>.94</u>
15 <u>52</u>	16 <u>.91</u>
17 <u>51</u>	18 <u>.88</u>
19 <u>50</u>	20 <u>.85</u>
21 <u>49</u>	22 <u>.82</u>
23 <u>48</u>	24 <u>.79</u>
25 <u>47</u>	26 <u>.76</u>
27 <u>46</u>	28 <u>.73</u>
29 <u>45</u>	30 <u>.70</u>
31 <u>44</u>	32 <u>.67</u>
33 <u>43</u>	34 <u>.64</u>
35 <u>42</u>	36 <u>.61</u>
37 <u>41</u>	38 <u>.58</u>

39  
40 Retirement Factors (Years)

41  
42

43 <u>Years of Service</u>	44 <u>Factor</u>
45 <u>30</u>	46 <u>1.00</u>
47 <u>29</u>	48 <u>.97</u>

1	<u>28</u>	<u>.94</u>
2	<u>27</u>	<u>.91</u>
3	<u>26</u>	<u>.88</u>
4	<u>25</u>	<u>.85</u>

5 Section 7. Section 19 of chapter 99-474, Laws of  
6 Florida, is amended to read:

7 Section 19. Normal retirement with less than 20 years  
8 of credited service under the plan.--After a period of 10  
9 credited years of service under the plan, any member of the  
10 plan not having made withdrawal of funds from the General  
11 Pension and Retirement Fund shall be eligible to receive a  
12 pension upon attaining the age of 60 years. Said member of the  
13 plan shall have a vested right to said pension. However, any  
14 member of the plan leaving employment must have a period of  
15 not less than 10 credited service years under the plan in  
16 order to obtain a vested interest and right to pension  
17 benefits. A major fraction of a year of credited service shall  
18 not be computed as a whole year for the purpose of vesting  
19 rights. A member of the plan must be separated from the  
20 employment of the city to receive a pension under the plan  
21 pursuant to this section, except as otherwise provided for in  
22 section 27.

23 (1)(a) The General Pension and Retirement Fund of the  
24 city shall pay to those members of the plan with less than 20  
25 credited service years under the plan a pension which shall  
26 have as its basis for calculation the selection of the best 2  
27 years out of the last 5 years immediately preceding  
28 retirement, and thereby arrive at the average monthly salary  
29 of such member. A major fraction of a year of credited service  
30 under the plan shall be computed as a whole year. Based upon  
31

1 such average monthly salary, a pension shall be paid according  
2 to the following table:

3

4	75% upon the first.....	\$200
5	50% upon the next.....	\$100
6	40% upon all in excess thereof; and	

7

8 (b) After said amount has been determined, the sum  
9 payable shall be reduced to the percentage set opposite the  
10 number of years of credited service shown in the following  
11 schedule:

12

13	For 10 years of service.....	60%
14	For 11 years of service.....	63%
15	For 12 years of service.....	66%
16	For 13 years of service.....	69%
17	For 14 years of service.....	72%
18	For 15 years of service.....	75%
19	For 16 years of service.....	80%
20	For 17 years of service.....	85%
21	For 18 years of service.....	90%
22	For 19 years of service.....	95%

23

24 (2) The monthly pension shall in no event be less than  
25 \$25 for each year of credited service under the plan not in  
26 excess of 20 years.

27 Section 8. Subsection (1) of section 21 of chapter  
28 99-474, Laws of Florida, is amended to read:

29 Section 21. Disability injury or illness in line of  
30 duty.--If any member of the plan, due to injury or illness in  
31 the line of duty, makes application for retirement and is

1 entitled to the benefits under this act, the General Pension  
2 and Retirement Fund of the city shall pay according to the  
3 following schedule:

4 (1)(a) The General Pension and Retirement Fund of the  
5 city shall pay to each member of the plan retired hereafter  
6 because of injury or illness in the line of duty, whose period  
7 of credited service under the plan is not less than 20 years,  
8 a pension which has as its basis for calculation the selection  
9 of the best 2 years out of the last 5 years immediately  
10 preceding retirement, and thereby arrive at the average  
11 monthly salary of such member. Based upon such average monthly  
12 salary, a pension shall be paid according to the following  
13 table:

14  
15 75% upon the first.....\$200  
16 50% upon the next.....\$100  
17 40% upon all in excess thereof; and

18  
19 (b) Any employee who has attained 20 years of credited  
20 service under the plan and who elects to remain employed after  
21 reaching 55 years of age shall upon disability retirement be  
22 entitled to all of the rights and benefits provided for in  
23 this act, and, in addition, the monthly pension shall be  
24 increased by 1 percent for each year of service between the  
25 age of 55 years and the actual age of disability retirement,  
26 but not for any year beyond the age of 70; or

27 (c) The monthly pension for a member of the plan who  
28 retires on or after July 1, 1988, shall be equal to 2 percent  
29 of the average monthly salary of the member during the best 2  
30 years out of the last 5 years immediately preceding disability  
31 retirement times the number of years of credited service under

1 the plan not in excess of 30 years, unless the payments would  
2 be greater if calculated by the applicable formulas set forth  
3 above in this section; or-

4 (d) The monthly pension for a member of the plan who  
5 retires on or after July 1, 2000, shall be equal to 2.1  
6 percent of the average monthly salary of the member during the  
7 best 2 years out of the last 5 years immediately preceding  
8 retirement times the number of years of credited service under  
9 the plan not in excess of 30 credited service years, unless  
10 the payments would be greater if calculated by the applicable  
11 formulas set forth above in this section.

12 Section 9. Section 23 of chapter 99-474, Laws of  
13 Florida, is amended to read:

14 Section 23. Disability injury or illness not in the  
15 line of duty.--

16 (1) If any member of the plan who, due to injuries or  
17 illness not in the line of duty, makes application for  
18 disability retirement and is entitled to the benefits under  
19 this act, the General Pension and Retirement Fund of the City  
20 of Pensacola shall pay according to the following schedule. In  
21 computing the number of years of credited service under the  
22 plan, a major fraction of a year shall be computed as a whole.  
23 The disability benefits provided for shall be in addition to  
24 any other benefits payable.

25 (2)~~(1)~~(a) The General Pension and Retirement Fund of  
26 the city shall pay to each member of the plan retired  
27 hereafter because of injuries or illness not in the line of  
28 duty, whose period of credited service is not less than 20  
29 years, a pension which has as its basis for calculation the  
30 selection of the best 2 years out of the last 5 years  
31 immediately preceding retirement, and thereby arrive at the

1 average monthly salary of such member. Based upon such average  
2 monthly salary, a pension shall be paid according to the  
3 following table:

4	
5	75% upon the first.....\$200
6	50% upon the next.....\$100
7	40% upon all in excess thereof; and
8	

9 (b) Any employee who has attained 20 years of credited  
10 service under the plan and who elects to remain employed after  
11 reaching 55 years of age shall upon retirement be entitled to  
12 all of the rights and benefits provided in this act, and, in  
13 addition, the monthly pension shall be increased by 1 percent  
14 for each year of credited service between the age of 55 years  
15 and the actual age of retirement, but not for any year beyond  
16 the age of 70; or

17 (c) The monthly pension for a member of the plan who  
18 retires on or after July 1, 1988, shall be equal to 2 percent  
19 of the average monthly salary of the member during the best 2  
20 years out of the last 5 years immediately preceding retirement  
21 times the number of years of credited service under the plan  
22 not in excess of 30 years, unless the payments would be  
23 greater if calculated by the applicable formulas set forth  
24 above in this section; ~~or:~~

25 (d) The monthly pension for a member of the plan who  
26 retires on or after July 1, 2000, shall be equal to 2.1  
27 percent of the average monthly salary of the member during the  
28 best 2 years out of the last 5 years immediately preceding  
29 retirement times the number of years of credited service under  
30 the plan not in excess of 30 credited service years, unless

1 the payments would be greater if calculated by the applicable  
2 formulas set forth above in this section.

3 (3)~~(2)~~(a) The General Pension and Retirement Fund of  
4 the city shall pay to those members of the plan retired  
5 hereafter because of injury or illness not in the line of  
6 duty, whose period of credited service under the plan is less  
7 than 20 years, a pension which has as its basis for  
8 calculation the selection of the best 2 years out of the last  
9 5 years immediately preceding retirement, and thereby arrive  
10 at the average monthly salary of such member. Based upon such  
11 average monthly salary, a pension shall be paid according to  
12 the following table:

13

14	75% upon the first.....	\$200
15	50% upon the next.....	\$100
16	40% upon all in excess thereof; and	

17

18 (b) After said amount has been determined, the sum  
19 payable shall be reduced to the percentage set opposite the  
20 number of years of credited service shown in the following  
21 schedule:

22

23	For 10 years of service.....	60%
24	For 11 years of service.....	63%
25	For 12 years of service.....	66%
26	For 13 years of service.....	69%
27	For 14 years of service.....	72%
28	For 15 years of service.....	75%
29	For 16 years of service.....	80%
30	For 17 years of service.....	85%
31	For 18 years of service.....	90%

1           For 19 years of service.....95%

2

3           (4)~~(3)~~ The monthly pension shall in no event be less  
4 than \$25 for each year of credited service under the plan not  
5 in excess of 20 years.

6           (5)~~(4)~~ In the event any member of the plan with less  
7 than 10 years of credited service under the plan becomes  
8 totally or partially disabled not in the line of duty and such  
9 member is disabled to such an extent that he or she cannot  
10 properly discharge the duties of his or her employment, such  
11 member shall receive, in lieu of a pension, a refund of the  
12 total amount of his or her contributions to the General  
13 Pension and Retirement Fund. A major fraction of a year of  
14 credited service shall not be computed as a whole year for the  
15 purpose of vesting rights.

16           (a) The maximum amount of a refund of contributions  
17 shall equal the amount of contributions by the member of the  
18 plan less any amount of pension benefit received by the member  
19 of the plan.

20           (b) Distribution election and distribution of a refund  
21 of contributions shall be made within 90 days after  
22 eligibility. If no election is made, distribution shall be in  
23 a lump-sum payment.

24           (c) Any refund of the member's contributions under  
25 this act shall be in full satisfaction of any and all claims  
26 by any person against the General Pension and Retirement Fund.

27           Section 10. Paragraph (b) of subsection (2) of section  
28 24 of chapter 99-474, Laws of Florida, is amended to read:

29           Section 24. Other benefit provisions.--

30           (2) In the event of the death of an individual  
31 eligible to receive benefits under this act, his or her

1 dependents or beneficiaries shall become immediately entitled  
2 to the benefits herein provided.

3 (b) If there is no surviving spouse or eligible  
4 dependent children, then the member's beneficiary, if any, ~~A~~  
5 beneficiary shall be entitled only to a refund of the  
6 contributions of the deceased member of the plan.

7 1. The maximum amount of a refund of contributions  
8 shall equal the amount of contributions by the member of the  
9 plan less any amount of pension benefit received by the member  
10 of the plan and/or the member's dependents.

11 2. Distribution election and distribution of a refund  
12 of contributions shall be made within 90 days after  
13 eligibility. If no election is made, distribution shall be in  
14 a lump-sum payment.

15 3. Any refund of the member's contributions under this  
16 act shall be in full satisfaction of any and all claims by any  
17 person against the General Pension and Retirement Fund.

18 Section 11. Section 31 of chapter 99-474, Laws of  
19 Florida, is created to read:

20 Section 31. Election of members to participate in  
21 other defined benefit pension plans.--

22 (1) On or after October 18, 1999, if a member of this  
23 plan elects to participate in another of the city's defined  
24 benefit pension plans, contributions to this plan required  
25 under sections 32 and 33 shall cease. If such an election is  
26 made, nonvested members of the plan shall receive a refund of  
27 their contributions. Vested members may receive a refund of  
28 contributions in lieu of a future pension benefit or they may  
29 leave their contributions in the plan with their pension  
30 commencing as otherwise provided for herein. In such case, the  
31

1 pension benefit shall be calculated at the time contributions  
2 cease and further benefits shall not accrue.

3 (2) Members of the plan as described in subsection  
4 (1), who remain in the employment of the city, and who once  
5 again become eligible to participate in this plan, shall be  
6 entitled to the benefits provided in section 13.

7 Section 12. Section 37 of chapter 99-474, Laws of  
8 Florida, is created to read:

9 Section 37. Additional benefits.--The city may by  
10 ordinance increase the benefits of the members of the plan.

11 Section 13. All laws or parts of laws in conflict  
12 herewith are hereby repealed.

13 Section 14. This act shall take effect upon becoming a  
14 law.

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