§18804. Local district participation

All local districts that are participating local districts under chapter 425 on the date the plan is put into operation may contract for participation in the plan in the manner provided in subsection 1 or 2 for other local districts. A participating local district that elects to be transferred into the consolidated plan must contract for participation according to the terms of its transfer, in accordance with rules established by the board. Other local districts may contract for the participation of their employees in the Participating Local District Retirement Program under this chapter in the manner provided by subsection 1 or 2. [PL 2007, c. 491, §252 (AMD).]

- 1. Local districts that are not municipalities. For a local district that is not a municipality, as defined in Title 1, section 72, subsection 13, the executive body of the district must approve participation and must file with the board a duly certified copy of a resolution or order, with a record of the vote of the executive body, which must include:
 - A. Approval of the participation; [PL 1989, c. 811, §3 (NEW).]
 - B. The benefit plans that are to apply; [PL 1989, c. 811, §3 (NEW).]
 - C. Excluded employees, as required by subsection 3; and [PL 1989, c. 811, §3 (NEW).]
 - D. The name or title of the person authorized to sign the contract on behalf of the local district. [PL 1989, c. 811, §3 (NEW).]
- [PL 1989, c. 811, §3 (NEW).]
- **2.** Local districts that are municipalities. For a local district that is a municipality, as defined in Title 1, section 72, subsection 13, the legislative body of the municipality must approve participation and must file with the board a resolution or order, certified by the clerk of the municipality, with a record of the vote of the legislative body, which must include:
 - A. Approval of the participation; [PL 1989, c. 811, §3 (NEW).]
 - B. The benefit plans that are to apply; [PL 1989, c. 811, §3 (NEW).]
 - C. Excluded employees, as required by subsection 3; and [PL 1989, c. 811, §3 (NEW).]
 - D. The name or title of the person authorized to sign the contract on behalf of the local district. [PL 1989, c. 811, §3 (NEW).]
- [PL 1989, c. 811, §3 (NEW).]
- **3. Excluded employees.** The local district shall designate in its approval any class of employees otherwise provided for by local pension provisions who are excluded from membership in the plan established under this chapter.
- [PL 1989, c. 811, §3 (NEW).]
- **4. Date participation begins.** The retirement system establishes the schedule for enrolling participating local districts and for the effective date of establishment of a participating local district. The date when the participation of the employees of a participating local district begins is as of the date of first contributions or pick-up contributions to the retirement system. [PL 2007, c. 490, §3 (AMD).]
- **5.** Limitations on claims for participation. If an employee claims that the employee was not offered membership at the commencement of or during the course of employment with the local district, that claim must be commenced within 6 years of the date upon which the employee was first eligible for membership.
- [PL 2015, c. 384, §3 (NEW).]
- **6. Participation in other retirement plans.** If an employee requests and is allowed retroactive membership, and during the time for which these retroactive retirement benefits are sought the local

district offered and the employee participated in another retirement plan, all contributions made to the alternative plan by the employer and all earnings made on employer and employee contributions must be paid to the retirement system, up to the amount that the employer is required by the retirement system to pay to fund retroactive benefits under the plan. In the event the funds available in the employee's alternative retirement plan account are not sufficient to fund the employer's required contributions to the retirement system, the employer shall pay any remaining employer contributions required by the retirement system to fund retroactive benefits under the plan.

[PL 2015, c. 384, §3 (NEW).]

7. Withdrawal from participation. The plan provisions adopted by rule pursuant to section 18801 govern the withdrawal of a local district from participation in the plan and must include withdrawal liability payments by the local district of amounts calculated in an actuarially sound manner and appropriate to protect the funding of the plan and treat members, the withdrawing local district and nonwithdrawing local districts in a fair manner.

[PL 2017, c. 392, §12 (NEW).]

SECTION HISTORY

PL 1989, c. 811, §3 (NEW). PL 1993, c. 250, §6 (AMD). PL 2007, c. 490, §3 (AMD). PL 2007, c. 491, §252 (AMD). PL 2015, c. 384, §3 (AMD). PL 2017, c. 392, §12 (AMD).

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