

CHAPTER 48  
HB 1152-FN – FINAL VERSION

12Mar2014... 0017h

2014 SESSION

14-2408  
10/04

HOUSE BILL            ***1152-FN***

AN ACT                terminating the benefit program for call, substitute or volunteer firemen administered by the New Hampshire retirement system.

SPONSORS:            Rep. Gagnon, Sull 5

COMMITTEE:          Executive Departments and Administration

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ANALYSIS

This bill repeals the requirements for the retirement system to administer benefits to eligible call, substitute, or volunteer firemen, and provides for the refunding of remaining funds after the completion of payments to existing beneficiaries.

This bill is a request of the New Hampshire retirement system.

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Explanation:        Matter added to current law appears in ***bold italics***.  
                         Matter removed from current law appears [~~in brackets and struck through~~].  
                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Fourteen*

AN ACT                   terminating the benefit program for call, substitute or volunteer firemen administered by the New Hampshire retirement system.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1           48:1 Repeal. RSA 100-A:19, relative to benefits for call, substitute, or volunteer firemen, is  
2 repealed.

3           48:2 Administration of Benefit Payments to Existing Beneficiaries.

4           I. For each person receiving an annual allowance under RSA 100-A:19 as of the effective  
5 date of this act, the retirement system shall continue to pay the annual allowance to each such  
6 person as had been provided under RSA 100-A:19 prior to its repeal.

7           II. The retirement system shall fund the benefits required under paragraph I with the  
8 remaining funds available for RSA 100-A:19 as of the effective date of this act. All such funds shall  
9 be transferred to and held in a subtrust of the retirement system which is tax exempt pursuant to  
10 section 115 of the Internal Revenue Code.

11           III. The retirement system shall be reimbursed from available funds in the subtrust a  
12 reasonable annual fee for administration of the benefit until payments under paragraph I have  
13 terminated.

14           IV. Upon cessation of all benefit payments under paragraph I, any remaining funds held in  
15 the subtrust under paragraph II shall be refunded to the individual call firefighter, governmental  
16 entity, or other organization which paid the annual sums under RSA 100-A:19 for the 2013 fiscal  
17 year. Said refund shall be paid in a lump sum to the respective fire chief, clerk, or other responsible  
18 officer or governmental representative who remitted such annual sums on a pro rata basis based  
19 upon the total amounts remitted pursuant to RSA 100-A:19 for the 2013 fiscal year. Each such fire  
20 chief, clerk, or other responsible officer or governmental representative shall, in turn, make  
21 payments of the refunded sums, on a pro rata basis as reasonably determined, to the individual call  
22 firefighter, if then surviving and located by the remitting entity, without unreasonable delay.

23           48:3 Retirement System; Annuity Accumulation Fund; Call, Substitute, or Volunteer Firemen  
24 Amounts. Amend RSA 100-A:16, II(a) to read as follows:

25           (a) The state annuity accumulation fund shall be the fund in which shall be accumulated  
26 all reserves for the payment of all state annuities payable from contributions made by employers,  
27 any amounts transferred thereto from a similar fund under one or more of the predecessor systems,  
28 **and** amounts transferred from the member annuity savings fund, [~~and all amounts paid to the~~  
29 ~~system by or on account of call, substitute, or volunteer firemen~~] and from which shall be paid all

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1 benefits payable under the system other than those payable from the member annuity savings fund.

2 48:4 Effective Date. This act shall take effect July 1, 2014.

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4 Approved: May 27, 2014

5 Effective Date: July 1, 2014