WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1981

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ENROLLED

Com. Sub. for
HOUSE BILL No. 1679

(By Mr. Stanley & Mr. Hoff)

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Passed April 9, 1981

In Effect Ninety Days From Passage
ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 1679

(By Mr. Farley and Mr. Goff)

[Passed April 9, 1981; in effect ninety days from passage.]

AN ACT to repeal section twenty, article twenty-two, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to arrest fees collected for municipal policemen's pension and relief funds and to enact in lieu thereof a new section twenty of said article, relating to minimum standards for actuarial soundness; to amend and reenact sections sixteen, seventeen, nineteen, twenty-one, twenty-four, twenty-five, twenty-six, twenty-seven and twenty-eight of said article; to further amend said article by adding thereto two new sections, designated sections nineteen-a and twenty-three-a, to amend and reenact section eleven, article fourteen of said chapter eight; to amend and reenact section sixteen, article fifteen of said chapter eight, to further amend said article fifteen by adding thereto two new sections, designated sections eight-a and eight-b; to amend and reenact section two, article six, chapter twelve of said code; to amend article three, chapter thirty-three of said code by adding thereto a new section, designated section fourteen-d, and to amend article twelve, chapter thirty-three of said code by adding thereto a new section, designated section sixteen-a, all relating to policemen's and firemen's pension and relief funds; requiring all applicants for positions in a
paid police department or a paid fire department to meet certain medical requirements; providing eligibility requirements for volunteer fire departments to receive funds from the municipal pensions and protection fund and priorities for their spending of such funds; defining certain terms; declaring the board of trustees of policemen’s and firemen’s pension and relief funds as fiduciaries of such funds; providing a new method of funding policemen’s and firemen’s pension and relief funds to begin at a designated time including an allocable portion of the municipal pensions and protection fund and increased contributions by members; requiring repayment to the respective funds by a member wishing to rejoin; providing minimum standards for actuarial soundness; requiring the treasurer of the funds to keep necessary data and to act as a fiduciary for the funds; allowing the funds to be invested in the state consolidated fund or the consolidated pension fund; setting eligibility standards for total and temporary, and total and permanent, disability pensions; providing the amount of such disability pensions; making certain adjustments to computing retirement pensions and death benefits; limiting credit for absence from service and military service; levying additional fire and casualty insurance premium taxes for the municipal pensions and protection fund and providing a method of allocating moneys in such fund.

Be it enacted by the Legislature of West Virginia:

That section twenty, article twenty-two, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed and that a new section twenty of said article be enacted in lieu thereof, that sections sixteen, seventeen, nineteen, twenty-one, twenty-two, twenty-four, twenty-five, twenty-six, twenty-seven and twenty-eight of said article be amended and reenacted; that said article be further amended by adding thereto two new sections, designated sections nineteen-a and twenty-three-a; that section eleven, article fourteen of said chapter eight be amended and reenacted; that section sixteen, article fifteen of said chapter eight be amended and reenacted; that said article fifteen be further amended by adding thereto two new sections, designated sections eight-a and eight-b; that section two, article six, chapter twelve of said code be amended and reenacted; that article three, chapter thirty-three of said code be amended by adding thereto a new section, designated section fourteen-d, and that
article twelve, chapter thirty-three of said code be amended by adding thereto a new section, designated section sixteen-a, all to read as follows:

CHAPTER 8. MUNICIPAL LAW, MUNICIPALITIES AND COUNTIES; INTERGOVERNMENTAL RELATIONS.

ARTICLE 14. LAW AND ORDER; POLICE FORCE OR DEPARTMENTS; POWERS, AUTHORITY AND DUTIES OF LAW-ENFORCEMENT OFFICIALS AND POLICEMEN; POLICE MATRONS; SPECIAL SCHOOL ZONE AND PARKING LOT OR PARKING BUILDING POLICE OFFICERS; CIVIL SERVICE FOR CERTAIN POLICE DEPARTMENTS.

§8-14-11. Rules and regulations for all examinations; probationary appointments.

The policemen’s civil service commission in each Class I and Class II city shall make rules and regulations providing for both competitive and medical examinations for appointments and promotions to all positions in the paid police department in such city, and for such other matters as are necessary to carry out the purposes of the civil service provisions of this article. Any such commission shall have the power and authority to require by rules and regulations a physical fitness examination as a part of its competitive examination or as a part of its medical examination: Provided, That after the thirtieth day of June, one thousand nine hundred eighty-one, the medical requirements for appointment to all positions in the paid police department in such city shall include, but not be limited to, the medical requirements stated in section sixteen, article twenty-two of this chapter. Due notice of the contents of all such rules and regulations and of any modifications thereof shall be given, by mail, in due season, to the appointing officer; and said rules and regulations and any modifications thereof shall also be printed for public distribution. All original appointments to any positions in a paid police department subject to the civil service provisions of this article shall be for a probationary period of one year: Provided, That at any time during the probationary period the probationer may be discharged for just cause, in the manner provided in section twenty of this article. If, at the close of this
probationary term, the conduct or capacity of the probationer has not been satisfactory to the appointing officer, the probationer shall be notified, in writing, that he will not receive absolute appointment, whereupon his employment shall cease; otherwise, his retention in the service shall be equivalent to his final appointment.

ARTICLE 15. FIRE FIGHTING; FIRE COMPANIES AND DEPARTMENT; CIVIL SERVICE FOR PAID FIRE DEPARTMENTS.

§8-15-8a. Eligibility for allocation from municipal pensions and protection fund.

In order to be eligible to receive revenues allocated from the municipal pensions and protection fund, each volunteer or part volunteer fire company or department must meet the requirements listed in subsections (a) through (c) of this section.

Each volunteer or part volunteer fire company or department must:

(a) Submit and maintain current submission of fire loss data to the state fire marshal, including verification via notary public, if no fire loss has occurred;

(b) Complete or be in the process of receiving firefighters training, including section one of the West Virginia University fire service extension or its equivalent. Such fire company or department must have at least ten members certified having completed such training or if a volunteer fire company or department has twenty or fewer members, fifty percent of the active volunteer members must have completed such training; and

(c) Comply with all applicable federal and state laws.

§8-15-8b. Priorities for expenditures of revenues from the municipal pensions and protection fund.

Revenues allocated to volunteer and part volunteer fire companies and departments may be expended only for the priority items listed in subsections (a) through (d) of this section. Such expenditures may be made for the following:

(a) Personal protective equipment, including protective
head gear, bunker coats, pants, boots, combination of bunker pants and boots, coats and gloves;

(b) Equipment for compliance with the national fire protection standard or automotive fire apparatus, NFPA-1901;

(c) Compliance with insurance service office recommendations relating to fire departments; and

(d) Rescue equipment, communications equipment and ambulance equipment: Provided, That no moneys received from the municipal pensions and protection fund may be used for capital improvements, retirement of debts or equipment for personal vehicles owned or operated by volunteer fire company or department members.


The firemen's civil service commission in each municipality shall make rules and regulations providing for both competitive and medical examinations for appointments and promotions to all positions in the paid fire department in such municipality, and for such other matters as are necessary to carry out the purposes of the civil service provisions of this article. Any such commission shall have the power and authority to require by rules and regulations a physical fitness examination as a part of its competitive examination or as a part of its medical examination: Provided, That after the thirtieth day of June, one thousand nine hundred eighty-one, the medical requirements for appointment to all positions in the paid fire department in such municipality shall include, but not be limited to, the medical requirements stated in section sixteen, article twenty-two of this chapter. Due notice of the contents of such rules and regulations and of any modifications thereof shall be given, by mail, in due season, to the appointing officer; and said rules and regulations and any modifications thereof shall also be printed for public distribution. All original appointments to any positions in a paid fire department subject to the civil service provisions of this article shall be for a probationary period of six months: Provided, That at any time during the probationary period the probationer may be discharged for just cause, in the manner provided in section twenty-five of
ARTICLE 22. RETIREMENT BENEFITS GENERALLY; POLICEMEN'S PENSION AND RELIEF FUND; FIREMEN'S PENSION AND RELIEF FUND; PENSION PLANS FOR EMPLOYEES OF WATERWORKS SYSTEM, SEWERAGE SYSTEM OR COMBINED WATERWORKS AND SEWERAGE SYSTEM.

PART III. POLICEMEN'S PENSION AND RELIEF FUND; FIREMEN'S PENSION AND RELIEF FUND.

§8-22-16. Pension and relief funds for policemen and firemen; creation of boards of trustees; definitions; continuance of funds.

In every Class I and Class II city having, or which may hereafter have, a paid police department and a paid fire department, or either of such departments, the governing body shall, and in every Class III city and Class IV town or village having, or which may hereafter have, a paid police department and a paid fire department, or either of such departments, the governing body may, by ordinance provide for the establishment and maintenance of a policemen's pension and relief fund, and for a firemen's pension and relief fund, for the purposes hereinafter enumerated, and, thereupon, there shall be created boards of trustees which shall administer and distribute the moneys authorized to be raised by this section and the following sections of this article. For the purposes of this section and sections seventeen through twenty-eight of this article, the term "paid police department" or "paid fire department" means only a municipal police department or municipal fire department, as the case may be, maintained and paid for out of public funds and whose employees are paid on a full-time basis out of public funds. The term shall not be taken to mean any such department whose employees are paid nominal salaries or wages or are only paid for services actually rendered on an hourly basis.
Unless and until other provision is made by subsequent legislative action, any policemen's pension and relief fund and any firemen's pension and relief fund established in accordance with the provisions of former article six of this chapter or this article twenty-two shall be or remain mandatory and shall be governed by the provisions of sections sixteen through twenty-eight of this article twenty-two (with like effect, in the case of a Class III city or Class IV town or village, as if such Class III city or Class IV town or village were a Class I or Class II city), and shall not be affected by the transition from one class of municipal corporation to a lower class as specified in section three, article one of this chapter: Provided, That any Class III or Class IV town or village that hereafter becomes a Class I or Class II city shall not be required to establish such pension and relief fund if said town or village is a participant in an existing pension plan regarding paid firemen and/or policemen.

After the thirtieth day of June, one thousand nine hundred eighty-one, for the purposes of sections sixteen through twenty-eight of this article the word "member" means any paid police officer or firefighter who at time of appointment to such paid police or fire department met the medical requirements of chapter 2-2 of the National Fire Protection Association Standards Number 1001—Firefighters Professional Qualifications '74 as updated from year to year: Provided, That any police officer or firefighter who was a member of such fund prior to the first day of July, one thousand nine hundred eighty-one, shall be considered a member after June thirtieth, one thousand nine hundred eighty-one.

For purposes of sections sixteen through twenty-eight of this article the words "salary or compensation" means remuneration actually received by a member: Provided, That the remuneration received by such member during any twelve-consecutive month period utilized in determining benefits which is in excess of an amount which is twenty percent greater than the "average adjusted salary" received by such member in the two consecutive twelve-consecutive-month periods immediately preceding such twelve-consecutive-month period utilized in determining benefits shall be disregarded: Provided,
however, That the “average adjusted salary” means the arithmetic average of each year's adjusted salary such adjustment made to reflect current salary rate and such average adjusted salary shall be determined as follows: Assuming “year-one” means the second twelve-consecutive-month period preceding such twelve-consecutive-month period utilized in determining benefits, “year-two” means the twelve-consecutive-month period immediately preceding such twelve-consecutive-month period utilized in determining benefits, and “year-three” means the twelve-consecutive-month period utilized in determining benefits, year-one total remuneration shall be multiplied by the ratio of year-three base salary, exclusive of all overtime and other remuneration, to year-one base salary, exclusive of all overtime and other remuneration, such product shall equal “year-one adjusted salary”; year-two total remuneration shall be multiplied by the ratio of year-three base salary, exclusive of all overtime and other remuneration, to year-two base salary, exclusive of all overtime and other remuneration, such product shall equal “year-two adjusted salary”; and the arithmetic average of year-one adjusted salary and year-two adjusted salary shall equal the average adjusted salary.

§8-22-17. Powers and duties of boards of trustees.

Such board of trustees, or boards of trustees, shall be public corporations by the name and style of “The Board of Trustees of the Policemen’s Pension and Relief Fund of (name of municipality),” or “The Board of Trustees of the Firemen's Pension and Relief Fund of (name of municipality),” as the case may be, by which names they may sue and be sued, plead and be impleaded, contract and be contracted with, take and hold real and personal property for the use of said policemen's pension and relief fund or said firemen's pension and relief fund and have and use a common seal. In the absence of such a seal, the seal of the president of any such corporation shall be equivalent to such common seal. Any such board of trustees may also in its corporate name do and perform any and all other acts and business pertaining to the trust created hereby or by any conveyance, devise or dedication made for the uses and purposes of said board.

After the thirtieth day of June, one thousand nine hundred
eighty-one, any such board of trustees, boards of trustees and
any members thereof shall, as fund fiduciaries, discharge their
duties with respect to such pension and relief funds solely in
the interest of the members and members' beneficiaries for the
exclusive purpose of providing benefits to members and their
beneficiaries and defraying reasonable expenses of adminis-
tering the fund.

§8-22-19. Levy to maintain fund; gifts, etc.; assessments on mem-
ers of departments; return of assessments.

(a) The provisions of this subsection shall remain in effect
through the thirtieth day of June, one thousand nine hundred
eighty-three.

In every municipality in which there is a policemen's pension
and relief fund or a firemen's pension and relief fund, or both,
the same shall be maintained as follows: The governing body
of the municipality shall levy annually and in the manner pro-
vided by law for other municipal levies, and include within the
maximum levy or levies permitted by law, and if necessary in
excess of any charter provision, a tax at such rate as will, after
crediting (a) the amount of the contributions received during
such year from the members of the respective paid police de-
partment or paid fire department, provide funds equal to the
sum of (1) the full amount of estimated expenditures of the
boards of trustees of the respective funds, and (2) an additional
amount equal to ten percent of such estimated expenditures,
said ten percent amount to be taken, accumulated and invested,
if possible, as surplus reserve: Provided, That in no event shall
such levy for each of the respective boards of trustees be less
than one cent or more than eight cents on each one hundred
dollars of all real and personal property as listed for taxation
in such municipality: Provided, however, That in the event that
the funds derived above are not sufficient to meet the annual
expenditures and the surplus reserve funds for any fiscal year
do not contain a sufficient balance to maintain full retirement
benefits for that fiscal year, the municipality shall for only
that fiscal year levy an amount not to exceed an additional two
cents on each one hundred dollars of all real and personal
property listed for taxation in such municipality: Provided
further, That in the event that a municipality is required to
levy an amount for any fiscal year in excess of eight cents on
each one hundred dollars of all real and personal property as
provided above, the municipality shall assess and collect for
only that fiscal year from each member an additional amount
of one percent of the actual salary or compensation for each
one cent that the municipality has levied in excess of the eight
cents which shall become a required part of the pension and
relief fund to which the member belongs.

The levies authorized under the provisions of this section, or
any part of them, may by the governing body be laid in addi-
tion to all other municipal levies, and to that extent, beyond the
limit of levy imposed by the charter of such municipality; and
such levies shall supersede and if necessary exclude levies for
other purposes if such priority or exclusion is necessary under
limitations upon taxes or tax levies imposed by law.

Such public corporations are authorized to take by gift,
grant, devise or bequest, any money or real or personal prop-
erty, upon such terms as to the investment and expenditures
thereof as may be fixed by the grantor or determined by said
trustees.

In addition to all other sums provided for pensions in this
section, it shall be the duty of every municipality in which any
such fund or funds have been or shall be established to assess
and collect from each member of the paid police department
or paid fire department or both each month, the sum of six
percent of the actual salary or compensation of such member;
and the amount so collected shall become a regular part of the
policemen's pension and relief fund, if collected from a police-
man, and of the firemen's pension and relief fund, if collected
from a fireman.

(b) After the thirtieth day of June, one thousand nine hun-
dred eighty-three: In order for a municipal policemen's or fire-
men's pension and relief fund to receive the allocable portion
of moneys from the municipal pensions and protection fund
established in section fourteen-d, article three, chapter thirty-
three of this code, the governing body of the municipality shall
levy annually and in the manner provided by law for other
municipal levies, and include within the maximum levy or
levies permitted by law, and if necessary in excess of any charter provision, a tax at such rate as will, after crediting (a) the amount of the contributions received during such year from the members of the respective paid police department or paid fire department and (b) the allocable portion of the municipal pensions and protection fund established in section fourteen-d, article three, chapter thirty-three of this code provide funds equal to the amount necessary to meet the minimum standards for actuarial soundness as provided in section twenty of this article, said amount to be irrevocably contributed, accumulated and invested as fund assets described in sections twenty-one and twenty-two of this article. Such municipality contributions shall be deposited as such fund assets on at least a quarterly basis and any revenues received from any source by a municipality which are specifically collected for the purpose of allocation for deposit into such fund shall be so deposited within thirty days of receipt by the municipality. Such heretofore surplus reserves accumulated before the first day of July, one thousand nine hundred eighty-three, shall be irrevocably contributed, aggregated and invested as fund assets described in sections twenty-one and twenty-two of this article. Any actuarial deficiency arising under this section and section twenty of this article shall not be the obligation of the state of West Virginia.

The levies authorized under the provisions of this section, or any part of them, may by the governing body be laid in addition to all other municipal levies, and to that extent, beyond the limit of levy imposed by the charter of such municipality; and such levies shall supersede and if necessary exclude levies for other purposes, where such other purposes have not already attained priority, and within the limitations upon taxes or tax levies imposed by the constitution and laws.

Such public corporations are authorized to take by gift, grant, devise or bequest any money or real or personal property, upon such terms as to the investment and expenditures thereof as may be fixed by the grantor or determined by said trustees.

In addition to all other sums provided for pensions in this section, it shall be the duty of every municipality in which any
such fund or funds have been or shall be established to assess and collect from each member of the paid police department or paid fire department or both each month, the sum of seven percent of the actual salary or compensation of such member; and the amount so collected shall become a regular part of the policemen's pension and relief fund, if collected from a policeman, and of the firemen's pension and relief fund, if collected from a fireman. Such member contributions shall be deposited in such pension and relief fund on at least a monthly basis.

For the fiscal year beginning on the first day of July, one thousand nine hundred eighty-three and for each fiscal year thereafter, the state treasurer shall retain the allocable portion of the municipal pensions and protection fund, established in section fourteen-d, article three, chapter thirty-three of this code, until such time as the treasurer of the municipality applies for such allocable portion and certifies in writing to the state auditor that:

(a) The municipality has irrevocably contributed the amount required under this section and section twenty of this article to such pension and relief fund for the fiscal year; and

(b) The board of trustees of such pension and relief fund has made a report to the governing body of the municipality on the condition of its fund with respect to the fiscal year.

When the aforementioned application and certification are made the allocable portion of moneys from the municipal pensions and protection fund shall be paid to the corresponding policemen's or firemen's pension and relief fund.

The state auditor has the power and duty as he deems necessary to perform or review audits on such pension and relief funds or to employ an independent consulting actuary or accountant to determine the compliance of the aforementioned certification with the requirements of this section and section twenty of this article. The expense of such audit or determination shall be paid from the portion of the municipal pensions and protection fund allocable to municipal policemen's and firemen's pension and relief funds. If such allocable portion of the municipal pensions and protection fund is not paid to such
pension and relief fund within thirty-six months, such portion
is forfeited by such pension and relief fund and is allocable to
other eligible municipal policemen's and firemen's pension and
relief funds in accordance with section fourteen-d, article three,
chapter thirty-three of this code.

§8-22-19a. Refunds of members contributions.

Any member of a paid police or fire department who is re-
moved or discharged or who before retirement on any retire-
ment pension or disability pension severs his connection with
said department, whether or not consecutive, shall, upon re-
quest, be refunded all pension and relief fund deductions made
from his salary or compensation, but without interest. Any
member who receives such refund and such member subse-
quently wishes to reenter the department, such police officer or
fire fighter shall not be allowed to reenter the department un-
less such police officer or firefighter repays to the pension
and relief fund all sums refunded to him in a lump sum at the
date of reentry or by monthly payroll deductions within thirty-
six months from the date he reenters the department with in-
terest at the rate of eight percent per annum. In the event such
refund is made prior to the first day of January, one thousand
nine hundred eighty-one and such member subsequently re-
enters the department such police officer or firefighter shall
be allowed membership in such pension and relief fund; how-
ever, no credit may be allowed such member for any former
service, unless such member repays to the pension and relief
fund all sums refunded to him within one year from the date
he reenters the department with interest at the rate of eight
percent per annum: Provided, That any member who, on or
before June three, one thousand nine hundred fifty-five, re-
entered the paid police or fire department shall be allowed
credit for any former service in the same department reentered
if he, within one year from said June three, one thousand nine
hundred fifty-five, repaid all sums withdrawn or refunded to
him with interest at the rate of six percent per annum, but for
such member who receives such refund prior to the first day
of January, one thousand nine hundred eighty, interest may
not be charged for more than three years. Any probationary
member of a paid police or fire department who is not given an
absolute appointment at the end of his probationary period shall, upon request, be refunded all pension and relief fund deductions made from his salary or compensation, but without interest. Any member contribution made in fiscal years beginning on the first day of July, one thousand nine hundred eighty-one and thereafter by any member of such fund, which is in excess of percentage required in section nineteen of this article of such members salary or compensation as defined in section sixteen of this article shall be refunded with eight percent interest to such member upon completion of the calculation of his retirement benefit.


The board of trustees for each pension and relief fund shall have regularly scheduled actuarial valuation reports prepared by a qualified actuary. All of the following standards must be met:

(a) An actuarial valuation report shall be prepared at least once every three years commencing with the later of (1) the first day of July, one thousand nine hundred eighty-three, or (2) three years following the most recently prepared actuarial valuation report: Provided, That this most recently prepared actuarial valuation report meets all of the standards of this section.

(b) The actuarial valuation report shall consist of, but is not limited to, the following disclosures: (1) the financial objective of the fund and how the objective is to be attained, (2) the progress being made toward realization of the financial objective, (3) recent changes in the nature of the fund, benefits provided, or actuarial assumptions or methods, (4) the frequency of actuarial valuation reports and the date of the most recent actuarial valuation report, (5) the method used to value fund assets, (6) the extent to which the qualified actuary relies on the data provided and whether the data was certified by the fund's auditor or examined by the qualified actuary for reasonableness, (7) a description and explanation of the actuarial assumptions and methods, and (8) any other information the qualified actuary feels is necessary or would be useful in fully and fairly disclosing the actuarial condition of the fund.
(c) After the thirtieth day of June, one thousand nine hundred eighty-three and thereafter, the financial objective of each municipality shall not be less than to contribute to the fund annually an amount which, together with the contributions from the members and the allocable portion of the state premium tax fund for municipal pension and relief funds established under section fourteen-d, article three, chapter thirty-three of this code and other income sources as authorized by law, will be sufficient to meet the normal cost of the fund and amortize any actuarial deficiency over a period not more than forty years: Provided, That for those funds in existence on the first day of June, one thousand nine hundred eighty-one, its actuarial deficiency, if any, shall not be amortized over a period longer than that which remains under its current schedule. For purposes of determining this minimum financial objective, (1) the value of the fund's assets shall be determined on the basis of any reasonable actuarial method of valuation which takes into account fair market value, and (2) all costs, deficiencies, rate of interest, and other factors under the fund shall be determined on the basis of actuarial assumptions and methods which, in aggregate, are reasonable (taking into account the experience of the fund and reasonable expectations) and which, in combination, offer the qualified actuary's best estimate of anticipated experience under the fund. If as a result of this legislation a municipality's financial commitment to the fund is materially increased, the municipality may elect to phase in this increase over the five fiscal years commencing the first day of June, one thousand nine hundred eighty-three.

(d) For purposes of this section the term “qualified actuary” means only an actuary who is a member of the society of actuaries or the American academy of actuaries. The qualified actuary shall be designated a fiduciary and shall discharge his duties with respect to a fund solely in the interest of the members and member's beneficiaries of that fund. In order for the standards of this section to be met, the qualified actuary shall certify that the actuarial valuation report is complete and accurate and that in his opinion the technique and assumptions used are reasonable and meet the requirements of this section of this article.
(e) The cost of the preparation of the actuarial valuation report shall be paid by the fund.


The treasurer of the municipality shall be the custodian of all of the assets of the policemen’s pension and relief fund and firemen’s pension and relief fund, and shall deposit and pay out the moneys thereof upon, and in accordance with, any proper order of the board of trustees. Such treasurer shall be liable upon his official bond as treasurer for the faithful performance of his duties in respect to such fund or funds, and the official bond of the treasurer covering such fund or funds shall be executed with a good and financially responsible surety company authorized to do business in this state, as surety for such fund or funds. The treasurer of the municipality shall as a fund fiduciary, discharge his duties with respect to such pension and relief fund solely in the interest of the members and members’ beneficiaries for the exclusive purpose of providing benefits to such members and their beneficiaries and defraying reasonable expenses of administering the fund. Such fund or funds shall be trust funds and shall not be used for any other purpose than provided herein. Such treasurer shall keep in convenient form such data as may be necessary for an actuarial valuation report of such fund and for checking the actuarial experience of such fund.

§8-22-22. Investment of funds; exercise of judgment in making investments; actuarial studies required; annual report.

The board of trustees may invest a portion or all of the fund assets in the consolidated fund or the consolidated pension fund. The board of trustees shall invest any moneys received by it and not invested in the consolidated fund or the consolidated pension fund in the following classes of securities and accounts and not otherwise, which securities and accounts mature on such dates as will make available such amount of cash as is required:

(a) Obligations of the United States or any agency thereof, which are guaranteed by the United States or for which the full faith and credit of the United States is pledged for the payment of principal and interest, or any obligation of an
agency of the United States designated in section nine, article six, chapter twelve of this code.

(b) Certificates of deposit secured by (1) obligations as listed in subdivision (a) of this section, (2) general obligation or revenue bonds of the state of West Virginia, (3) general obligation bonds of any other state, (4) general obligation bonds of any county in this state or of any county board of education in this state, or (5) general obligation bonds of any municipality in this state.

(c) Interest bearing savings accounts or certificates of deposit in banking institutions, the accounts of which are insured by the federal deposit insurance corporation, or interest bearing savings accounts in federal savings and loan associations, the accounts of which are insured by the federal savings and loan insurance corporation, or interest bearing savings accounts in building and loan associations, the accounts of which are insured by the federal savings and loan insurance corporation: Provided, That an investment in any such savings account in excess of the amount thereof which would be insured by the federal deposit insurance corporation or the federal savings and loan insurance corporation, as the case may be, shall not be made unless such banking institution, federal savings and loan association or building and loan association provides adequate bond or other adequate security for the amount of the proposed municipal investment in excess of such insurance coverage, the adequacy of any such bond or other security to be determined by the treasurer of such municipality.

(d) Any security that is secured by a first lien deed of trust or mortgage on real property situate within this state: Provided, That the value of the securing of first lien deed of trust or mortgage shall be at least twice the amount loaned thereon, based on a sound appraisal by a competent appraiser and duly certified by him or federally insured: Provided, however, That the interest for such loan of money at a rate expressed in terms of dollars upon one hundred dollars for a year, shall be not less than the monthly index of long-term government bonds yields for the second preceding calendar
month plus an additional one percent a year rounded off to
the nearest quarter of one percent a year.

Any investment made under this article shall be made with
the exercise of that degree of judgment and care, under cir-
cumstances then prevailing, which men of experience, pru-
dence, discretion and intelligence exercise in the management
of their own affairs, not for speculation but for investment,
considering the probable safety of their capital as well as the
probable income to be derived.

§8-22-23a. Eligibility for total and temporary disability pensions
and total and permanent disability pensions.

(a) All members applying for total and temporary or
total and permanent disability benefits after the thirtieth
day of June, one thousand nine hundred eighty-one, shall be
examined by at least two physicians under the direction of
the staff at Marshall University, West Virginia University,
Morgantown or West Virginia University, Charleston. Pro-
vided, That if such member's medical condition cannot be
agreed upon by two such physicians, a third physician shall
examine such member. Such medical examination shall include
the review of such member's medical history. The expense of
the member's transportation to such medical examination and
the expense of the medical examination shall be paid by the
board of trustees, such medical expense shall not exceed the
reasonable and customary charges for such services.

(b) Effective for members becoming eligible for total and
temporary disability benefits after the thirtieth day of June,
one thousand nine hundred eighty-one, initially or previously
under this subsection allowance for initial or additional total
and temporary disability payments, the amount thereof to be
determined as specified in section twenty-four of this article,
shall be paid to such member during such disability for a
period not exceeding twenty-six weeks if after a medical
examination in accordance with subsection (a) of this section
of this article, two examining physicians report in writing to
the board of trustees that (1) such member has become so
totally, physically or mentally disabled, from any reason, as to
render such member totally, physically or mentally, incapa-
(2) it has not been determined if such disability is permanent or it has been determined that such disability may be alleviated or eliminated if such member follows a reasonable medical treatment plan or reasonable medical advice: Provided, That in any event a member is not eligible for total and temporary disability payments following the fourth consecutive twenty-six week period of total and temporary disability unless such subsequent disability results from a cause unrelated to the cause of the four previous periods of total and temporary disability. During such two-year period of such total and temporary disability, such department is required to restore such member to his former position in such department at any time he is determined to no longer be disabled: Provided, That the department may refill, on a temporary basis, the position vacated by such member after the first twenty-six weeks of his temporary disability.

(c) Effective for members becoming eligible for total and permanent disability benefits initially under this subsection or becoming eligible for total and temporary disability benefits under subsection (b) of this section after the thirtieth day of June, one thousand nine hundred eighty-one, allowance for total and permanent disability payments, the amount thereof to be determined as specified in section twenty-four of this article, shall be paid to such member after a medical examination in accordance with subsection (a) of this section, two examining physicians report in writing to the board of trustees that such member has become so totally, physically or mentally, and permanently disabled, as a proximate result of service rendered in the performance of his duties in such department, as to render such member totally, physically or mentally, and permanently incapacitated for employment as a police officer or firefighter or, if such member has been a member of either of such departments for a period of not less than five consecutive years preceding such disability, such member has become so totally, physically or mentally, and permanently disabled, from any reason other than service rendered in the performance of his duties in such department, as to render such member totally, physically or mentally, and per-
manently incapacitated for employment as a police officer or firefighter. The phrase "totally, physically or mentally, and permanently disabled" shall not be construed to include a medical condition which may be corrected if such member follows a reasonable medical treatment plan or reasonable medical advice.

(d) Effective for members becoming eligible for total and temporary disability benefits after the thirtieth day of June, one thousand nine hundred eighty-one under the provisions of subsection (b) of this section, any payments for total and temporary disability for a period during such disability for not exceeding twenty-six weeks shall cease at the end of such twenty-six week period under the following conditions:

(1) Such member fails to be examined as provided in subsection (a) of this section or (2) such member is examined or reexamined as provided in subsection (a) and two examining physicians report to the board of trustees that such member's medical condition does not meet the requirements of subsection (b) or (c) of this section. Effective for members becoming eligible for total and temporary disability benefits after the thirtieth day of June, one thousand nine hundred eighty-one under subsection (b) of this section, subsequent to such member's receipt of total and temporary disability payments for a period of two years, such payments shall cease at the end of such two-year period under the following conditions: (1) Such member fails to be examined as provided in subsection (a) of this section of this article or (2) such member is examined or reexamined as provided in subsection (a) and two examining physicians report to the board of trustees that such member's medical condition does not meet the requirements of subsection (c) of this section.


(a) The monthly sum to be paid to each member eligible for disability, prior to the first day of July, one thousand nine hundred eighty-one, under the provisions of section twenty-four of this article or, after the thirtieth day of June, one thousand nine hundred eighty-one, under the pro-
visions of section twenty-three-a of this article, shall be equal to sixty percent of the monthly salary or compensation being received by such member, at the time he is so disabled, or the sum of two hundred dollars per month, whichever shall be greater: Provided, That the limitation provided in subsection (b) of the section is not exceeded.

(b) Effective for any member who becomes eligible for disability benefits on or after the first day of July, one thousand nine hundred eighty-one under the provisions of section twenty-three-a of this article, as a proximate result of service rendered in the performance of his duties within such departments, his monthly disability payment as provided in subsection (a) of this section shall not, when aggregated with the monthly amount of state workmen’s compensation, result in such disabled member receiving a total monthly income from such sources in excess of one hundred percent of the basic compensation which is paid to members holding the same position which such member held within such department at the time of his disability. Lump sum payments of state workmen’s compensation benefits shall not be considered for purposes of this subsection unless such lump sum payments represented commuted values of monthly state workmen’s compensation benefits.


(a) Any member of a paid police or fire department who is entitled to a retirement pension hereunder, and who has been in the honorable service of such department for twenty years, may, upon written application to the board of trustees, be retired from all service in such department without medical examination or disability; and on such retirement the board of trustees shall authorize the payment of annual retirement pension benefits commencing upon his retirement or upon his attaining the age of fifty years, whichever is later, payable in twelve monthly installments for each year of the remainder of his life, in an amount equal to sixty percent of such member’s average annual salary or compensation received during the three twelve-consecutive-month periods, not necessarily consecutive, each of such three periods beginning with the same calendar month of different years and all such three
periods falling within the member's final five years of employment with such department, in which such member received his highest salary or compensation while a member of the department, or an amount of two hundred dollars per month, whichever shall be greater.

(b) Any member of any such department who is entitled to a retirement pension under the provisions of subsection (a) of this section and who has been in the honorable service of such department for more than twenty years at the time of his retirement, as herein provided, shall, in addition to the sixty percent authorized in said subsection (a), receive one additional percent, to be added to the sixty percent, per each year served in excess of said twenty years, up to a maximum of ten additional percent.

(c) Any member of any such department whose service has been interrupted by duty with the armed forces of the United States as provided in section twenty-seven of this article and who retires prior to the first day of July, one thousand nine hundred eighty-one, shall be eligible for retirement pension benefits immediately upon retirement, regardless of his age, if he shall otherwise be eligible for such retirement pension benefits.

(d) Any member of a paid police or fire department shall be retired at the age of sixty-five years in the manner provided in this subsection. When a member of the paid police or fire department shall have reached the age of sixty-five years, the said board of trustees shall notify the mayor of this fact, within thirty days of such member's sixty-fifth birthday; and the mayor shall cause such sixty-five-year-old member of the paid police or fire department to be retired within a period of not more than thirty additional days. Upon retirement under the provisions of this subsection (d), such member shall receive retirement pension benefits payable in twelve monthly installments for each year of the remainder of his life, in an amount equal to sixty percent of such member's average annual salary or compensation received during the three twelve-consecutive-month periods, not necessarily consecutive, each of such three periods beginning with the same calendar month of different years and all such
three periods falling within the member's final five years of employment with such department, in which such member received his highest salary or compensation while a member of the department, or an amount of two hundred dollars per month, whichever shall be greater, and if such member has been employed in said department for more than twenty years, the provisions of subsection (b) of this section shall apply.

(e) It shall be the duty of each member of a paid police or fire department at the time a fund is hereafter established to furnish the necessary proof of his date of birth to the said board of trustees, as specified in section twenty-three of this article, within a reasonable length of time, said length of time to be determined by the said board of trustees; and then the board of trustees and the mayor shall proceed to act in the manner provided in subsection (d) of this section and shall cause all members of the paid police or fire department who are over the age of sixty-five years to be retired in not less than sixty days from the date the fund is established. Upon retirement under the provisions of this subsection (e), such member, whether he has been employed in said department for twenty years or not, shall receive retirement pension benefits payable in twelve monthly installments for each year of the remainder of his life, in an amount equal to sixty percent of such member's average annual salary or compensation received during the three twelve-consecutive-month periods, not necessarily consecutive, each of such three periods beginning with the same calendar month of different years and all such three periods falling within the member's final five years of employment with such department, in which such member received his highest salary or compensation while a member of the department, or an amount of two hundred dollars per month, whichever shall be greater, and if such member has been employed in said department for more than twenty years, the provisions of subsection (b) of this section shall apply.


1 (a) In case:

2 (1) Any member of a paid police or fire department who
has been in continuous service for more than five years dies 
from any cause other than as specified in subsection (b) of this 
section before retirement on a disability pension under the 
provisions of, prior to the first day of July, one thousand nine 
hundred eighty-one, section twenty-four of this article or, after 
the thirtieth day of June, one thousand nine hundred eighty-
one; section twenty-three-a and twenty-four of this article or a 
retirement pension under the provisions of subsection (a) or 
both subsections (a) and (b) of section twenty-eight of this 
article, leaving in either case surviving a dependent spouse, or 
any dependent child or children under the age of eighteen years, 
or dependent father or mother or both, or any dependent 
brothers or sisters or both under the age of eighteen years; or

(2) Any former member of any such department who is on 
a disability pension prior to the first day of July, one thousand 
nine hundred eighty-one, under section twenty-four of this 
article, or after the thirtieth day of June, one thousand nine 
hundred eighty-one, under sections twenty-three-a and twenty-
four of this article, or is receiving or is entitled to receive re-
tirement pension benefits under the provisions of subsection 
(a) or both subsections (a) and (b) of section twenty-five of this 
article, shall die from any cause other than as specified in 
subsection (b) of this section leaving in either case surviving a 
dependent spouse to whom the marriage took place prior to the 
date of such member's retirement on a disability pension or a 
retirement pension, or any dependent child or children under 
the age of eighteen years who were born prior to or within ten 
months after the date of such member's retirement on a dis-
ability pension or a retirement pension, or dependent father or 
mother or both, or any dependent brothers or sisters or both 
under the age of eighteen years; then in any of the cases set 
forth above in (1) and (2) the board of trustees of such pen-
sion and relief fund shall, immediately following the death of 
such member, pay to or for each of such entitled surviving de-
pendents the following pension benefits viz.: To such depen-
dent spouse, until death or remarriage, a sum per month equal 
to thirty percent of such member's average monthly salary or 
compensation received during the three twelve-consecutive-
month periods, not necessarily consecutive, each of such three
periods beginning with the same calendar month of different years and all such three periods falling within the member's final five years of employment with such department, in which such member received his highest salary or compensation while a member of the department, hereinafter for convenience referred to in this section as "monthly average," or an amount of one hundred dollars per month, whichever shall be greater; to each such dependent child a sum per month equal to ten percent of such monthly average, or the sum of thirty dollars per month for each such child, whichever shall be greater, until such child shall attain the age of eighteen years or marry, whichever first occurs; to each such dependent orphans child a sum per month equal to fifteen percent of such monthly average, or the sum of forty-five dollars per month for each such child, whichever shall be greater, until such child shall attain the age of eighteen years or marry, whichever first occurs; to each such dependent father or mother a sum per month for each equal to ten percent of such monthly average, or the sum of thirty dollars per month for each such father and mother, whichever shall be greater; to each such dependent brother or sister the sum of five dollars per month until such individual shall attain the age of eighteen years or marry, whichever first occurs but in no event shall the aggregate amount paid to such brothers and sisters exceed thirty dollars per month; but if at any time, because of the number of dependents, all such dependents cannot be paid in full as herein provided, then each dependent shall receive his pro rata share of such payments: Provided, That in no case shall the payments to the surviving spouse and children be cut below sixty-five percent of the total amount to be paid to all dependents.

(b) The dependent spouse, child or children, or dependent father or mother, or dependent brothers or sisters, of any such member who shall die by reason of service rendered in the performance of such member's duties shall, regardless of the length of such member's service and irrespective of whether such member was or was not entitled to receive or was or was not receiving disability pension or temporary disability payments at the time of his death, receive the death benefits provided for in subsection (a) of this section, and if such mem-
ber had less than three years’ service at the time of his death, the monthly average shall be computed on the basis of the actual number of years of service.

(c) If a member dies without leaving a dependent spouse, child or children, or dependent father or mother, or dependent brothers or sisters, his contributions to the fund plus interest shall be refunded to his named beneficiary or, if no beneficiary has been named, to his estate to the extent that such contributions plus interest exceed any disability or retirement benefits that he may have received before his death.

(d) The provisions of this section shall not be construed as creating or establishing any contractual or vested rights in favor of any individual who may be or become qualified as a beneficiary of the death benefits herein authorized to be made all the provisions hereof and benefits provided for hereunder being expressly subject to such subsequent legislative enactments as may provide for any change, modification or elimination of the beneficiaries or benefits specified herein.


(a) In determining the years of service of a member in a paid police or fire department for the purpose of ascertaining certain disability pension benefits, all retirement pension benefits and certain death benefits, the following provisions shall be applicable:

(1) Absence from the service because of sickness or injury for a period of two years or less shall not be construed as time out of service; and

(2) Any member of any paid police or fire department covered by the provisions of sections sixteen through twenty-eight of this article who has been required to or shall at any future time be required to enter the armed forces of the United States by conscription, by reason of being a member of some reserve unit of the armed forces which unit is called into active duty for one year or more or a member of the West Virginia national guard or air national guard, or who enlists in one of the armed forces of the United States during
hostilities, and who upon receipt of an honorable discharge
from such armed forces presents himself for resumption of
duty to his appointed municipal official within six months
from his date of discharge, and is accepted by the pension
board's board of medical examiners as being mentally and
physically capable of performing his required duties as a
member of such paid police or fire department, shall be given
credit for continuous service in said paid police or fire
department, and his rights shall be governed as herein pro-
vided. No member of a paid police or fire department shall
be required to pay the monthly assessment as now required
by law, during his period of service in the armed forces of the
United States.

(b) As to any former member of a paid police or fire
department receiving disability pension benefits or retire-
ment pension benefits from a policemen's or firemen's pension
and relief fund, on the effective date of this article, the follow-
ing provisions shall govern and control the amount of such
pension benefits:

(1) A former member who on June thirtieth, one thousand
nine hundred sixty-two, was receiving disability pension bene-
fits or retirement pension benefits from a policemen's or
firemen's pension and relief fund, shall continue to receive
pension benefits but on and after July one, one thousand
nine hundred seventy-one, such pension benefits shall be in the
amount of two hundred dollars per month; and

(2) A former member who became entitled to disability
pension benefits or retirement pension benefits on or after
July one, one thousand nine hundred sixty-two, shall con-
tinue to receive pension benefits but on and after July one,
one thousand nine hundred seventy-one, shall receive the
disability pension benefits or retirement pension benefits
provided for in section twenty-four or section twenty-five
of this article, as the case may be.

(c) As to any dependent spouse, child or children, or de-
pendent father or mother, or dependent brothers or sisters,
of any former member of a paid police or fire department,
receiving any death benefits from a policemen's pension and
relief fund or firemen's pension and relief fund, on the effective date of this article, the following provisions shall govern and control the amount of such death benefits:

(1) A dependent spouse, child or children, or dependent father or mother, or dependent brothers or sisters, of any former member, who on June thirty, one thousand nine hundred sixty-two, was receiving any death benefits from a policemen's pension and relief fund or firemen's pension and relief fund, shall continue to receive death benefits but on and after July one, one thousand nine hundred seventy-one, such death benefits shall be in the following amounts: To a dependent spouse, until death or remarriage, the sum of one hundred dollars per month; to each dependent child the sum of thirty dollars per month, until such child shall attain the age of eighteen years or marry, whichever first occurs; to each dependent orphaned child the sum of forty-five dollars per month, until such child shall attain the age of eighteen years or marry, whichever first occurs; to each dependent father and mother the sum of thirty dollars per month for each; to each dependent brother or sister the sum of five dollars per month, until such individual shall attain the age of eighteen years or marry, whichever first occurs, but in no event shall the aggregate amount paid to such brothers and sisters exceed thirty dollars per month; but if at any time, because of the number of dependents, all such dependents cannot be paid in full as herein provided, then each dependent shall receive his pro rata share of such payments: Provided, That in no case shall the payments to the surviving spouse and children be cut below sixty-five percent of the total amount to be paid to all dependents;

(2) A dependent spouse, child or children, or dependent father or mother, or dependent brothers or sisters, of any former member, who became eligible for death benefits on or after July one, one thousand nine hundred sixty-two, shall continue to receive death benefits but on and after July one, one thousand nine hundred seventy-one, shall receive the death benefits provided for in section twenty-six of this article.

(d) A former member who is receiving disability pension
benefits on the thirtieth day of June, one thousand nine
hundred eighty-one, shall continue to receive disability pension
benefits provided for in section twenty-four of this article.

§8-22-28. Period in which payments limited to income from fund;
reduced payments where fund insufficient.

Until the expiration of three years from the time of the
creation of any such fund, unless otherwise authorized by
ordinance of the municipality, no payment shall be made to
any member or beneficiary except from the income arising
from said fund; and if at any time prior to the first day of
July, one thousand nine hundred eighty-one, there shall not
be sufficient money to the credit of said pension and relief
fund to pay each member and beneficiary entitled to the
benefits thereof the full amount per month, as herein pro-
vided, then an equal percentage of such monthly payments
shall be made to each member and beneficiary thereof, until
the earlier of (a) the first day of July, one thousand nine
hundred eighty-three, and (b) such time when said fund is
so replenished as to warrant payment in full to each of such
members and beneficiaries.

CHAPTER 12. PUBLIC MONEYS AND SECURITIES.

ARTICLE 6. WEST VIRGINIA STATE BOARD OF INVESTMENTS.

§12-6-2. Definitions.

As used in this article, unless a different meaning clearly ap-
pears from the context:

1. "Board" means the West Virginia state board of in-
vestments;

2. "Consolidated fund" means the investment fund
managed by the board and established pursuant to subsection
(b), section eight of this article;

3. "Consolidated pension fund" means the investment
fund managed by the board and established pursuant to
subsection (a), section eight of this article;

4. "Local government account" means the account within
the consolidated fund established pursuant to subsection (b),
section eight of this article;
(5) "Local government funds" means the moneys of a political subdivision, including policemen's pension and relief funds and firemen's pension and relief funds, transferred to the board for deposit in the local government account;

(6) "Pension funds" means and includes the workmen's compensation fund; the state teachers retirement system funds; the death, disability and retirement fund for members of the department of public safety; the public employees retirement system funds; the judges retirement fund; policemen's pension and relief funds; firemen's pension and relief fund; and such other retirement or pension funds and systems as may be hereafter established on behalf of public employees of the state or of its political subdivisions and administered by the state;

(7) "Securities" means all bonds, notes, debentures or other evidences of indebtedness, and shall not mean corporate stock;

(8) "State account" means the account within the consolidated fund established pursuant to subsection (b), section eight of this article; and

(9) "State funds" means all moneys of the state which may be lawfully invested except (a) the pension funds (as defined in subdivision (6) of this section) and (b) the "school fund" established by section four, article XII of the state constitution.

CHAPTER 33. INSURANCE.

ARTICLE 3. LICENSING, FEES AND TAXATION OF INSURERS.

§33-3-14d. Additional fire and casualty insurance premium tax; allocation of proceeds; effective date.

(a) For the purpose of providing additional revenue for municipal policemen's and firemen's pension and relief funds and additional revenue for volunteer and part volunteer fire companies and departments, there is hereby levied and imposed, on and after the first day of January, one thousand nine hundred eighty-two, an additional premium tax equal to one percent of gross direct premiums collected, less premiums re-
turned to policyholders because of cancellation of policies, for fire insurance and casualty insurance policies. Except as otherwise provided in this section, all provisions of this article relating to the levy, imposition and collection of the regular premium tax are applicable to the levy, imposition and collection of the additional tax.

All moneys collected from this additional tax shall be received by the commissioner and paid by him into a special account in the state treasury, designated the municipal pensions and protection fund. The net proceeds of this tax after appropriation thereof by the Legislature, shall be distributed in accordance with the provisions of subsection (c) of this section.

(b) Before the first day of August, one thousand nine hundred eighty-three, and before the first day of August of each calendar year thereafter, the treasurer of each municipality in which a municipal policemen's or firemen's pension and relief fund has been established shall report to the state auditor the average monthly number of members who worked at least one hundred hours per month of municipal policemen's or firemen's pension systems during the preceding fiscal year. Before the first day of August, one thousand nine hundred eighty-three, and before the first day of August of each calendar year thereafter, the state fire marshal shall report to the state auditor the names and addresses of all volunteer and part volunteer fire companies and departments within the state which meet the eligibility requirements established in section eight-a, article fifteen, chapter eight of this code.

Before the first day of September, one thousand nine hundred eighty-three, and before the first day of September of each calendar year thereafter, the state auditor shall allocate and distribute the revenues in the municipal pensions and protection fund which were collected during the preceding calendar year to municipal policemen's and firemen's pension and relief funds and to volunteer and part volunteer fire companies and departments. Seventy-five percent of the aforementioned revenues allocated shall be allocated to municipal policemen's and firemen's pension and relief funds and twenty-five percent of
such allocated revenues shall be allocated to volunteer and
part volunteer fire companies and departments.

(c) (1) Each municipal pension and relief fund shall receive
a pro rata share of the revenues allocated to municipal police-
men's and firemen's pension and relief funds based upon the
respective municipality's average monthly number of mem-
ers who worked at least one hundred hours per month during
the preceding fiscal year. All moneys received by municipal
pension and relief funds under this section may be expended
only for the purposes described in sections sixteen through
twenty-eight, article twenty-two, chapter eight of this code.

(2) Each volunteer fire company or department shall re-
ceive an equal share of the revenues allocated for volunteer
and part volunteer fire companies and departments.

(3) In addition to the share allocated and distributed in ac-
cordance with subdivision (1) of this subsection, each munici-
al fire department composed of full-time paid members
and volunteers and part volunteer fire companies and depart-
ments equal to the share distributed to volunteer fire compa-
ies under subdivision (2) of this subsection reduced by an
amount equal to such share multiplied by the ratio of the
number of full-time paid fire department members who are
also members of a municipal firemen's pension system to the
total number of members of such fire department.

(d) The allocation and distribution of revenues provided for
in this section are subject to the provisions of section twenty,
article twenty-two, and sections eight-a and eight-b, article
fifteen, chapter eight of this code.

§33-12-16a. Additional premium tax on excess line brokers; allo-
cation of proceeds; effective date.

For the purpose of providing additional revenue for muni-
cipal policemen's and firemen's pension and relief funds and
additional revenue for volunteer and part volunteer fire com-
panies and departments, an additional annual premium tax
is hereby imposed and required to be paid, on and after the first
day of January, one thousand nine hundred eighty-two, in addi-
tion to the annual premium tax imposed by section sixteen of
this article, which additional tax shall be a sum equal to four percent of the gross premiums received on the gross business procured by such licensee on subjects of insurance, resident, located or to be performed in this state and obtained pursuant to the provisions of this article, including any so-called dividends on participating insurance policies applied in reduction of premiums, less premiums returnable for cancellation. All provisions of this article relating to the levy, imposition and collection of the regular premium tax are applicable to the levy, imposition and collection of this additional tax.

All such taxes paid to the commissioner pursuant to this section shall be paid by him into a special account in the state treasury, designated the municipal pensions and protection fund, and after appropriation by the Legislature, shall be distributed in accordance with the provisions of subsection (c), section fourteen-d, article three of this chapter.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 29 day of April, 1981.

Governor