WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 1999

ENROLLED

COMMITTEE SUBSTITUTE FOR
House Bill No. 2615

(By Mr. Speaker, Mr. Kiss, and Delegates Martin, Jenkins, Douglas, Varner, Pettit and Staton)

Passed March 13, 1999
In Effect from Passage
ENROLLED
COMMITTEE SUBSTITUTE
FOR
H. B. 2615
(BY MR. SPEAKER, MR. KISS, AND DELEGATES MARTIN, JENKINS, DOUGLAS, VARNER, PETTIT AND STATON)

[Passed March 13, 1999; in effect from passage.]

AN ACT to amend and reenact sections two, five, seven, eight, nine, eleven, seventeen, twenty-one, twenty-four and twenty-nine, article fourteen-d, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to technical corrections to the “Deputy Sheriff Retirement Act”; expanding the definition of “covered employment” to include additional employment which may be covered by another state retirement plan; clarifying that a deputy sheriff who elects membership in the deputy sheriff retirement system may not also accrue benefits in any other plan administered by the consolidated public retirement board while that deputy sheriff is an active member of the deputy sheriff plan; clarifying the assets to be transferred from the public employees retirement system to the deputy sheriff retirement system; allowing transferring deputy sheriffs until the first day of January, two thousand, to pay all amounts into the deputy sheriff retirement system; clarifying that any deputy sheriff who became totally disabled as a result of duty
related injury or illness which occurred prior to the inception of the deputy sheriff retirement plan may become a member of the deputy sheriff retirement system unless he or she is receiving, or would receive, in addition to the deputy sheriff retirement system benefit, a retirement or disability benefit from another state retirement system; clarifying retirement benefits; clarifying adjustment of benefits where early retirement is elected; specifying starting dates for annuities; providing additional time periods in which a deputy sheriff may elect to transfer into the deputy sheriff plan from the public employees retirement system; specifying the credit to be given to those deputy sheriffs who transfer to the deputy sheriff retirement system from the public employees retirement system for certain service in addition to that as a deputy sheriff; providing for transfer of credited service under the public employees retirement system for individuals who meet certain requirements; and providing for promulgation of a rule by the director of the public employees insurance agency to govern the funding of insurance coverage for certain retirees of the deputy sheriff's retirement system.

Be it enacted by the Legislature of West Virginia:

That sections two, five, seven, eight, nine, eleven, seventeen, twenty-one, twenty-four and twenty-nine, article fourteen-d, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 14D. DEPUTY SHERIFF RETIREMENT ACT.

§7-14D-2. Definitions.

1 As used in this article, unless a federal law or regulation or the context clearly requires a different meaning:

3 (a) “Accrued benefit” means on behalf of any member two and one-quarter percent of the member’s final average salary multiplied by the member’s years of credited service. A member’s accrued benefit may not exceed the limits of section 415 of the Internal Revenue Code.

5 (b) “Accumulated contributions” means the sum of all amounts deducted from the compensation of a member, or paid on his or her behalf pursuant to article ten-c, chapter five of this
code, either pursuant to section seven of this article or section twenty-nine, article ten, chapter five of this code as a result of covered employment together with regular interest on the deducted amounts.

(c) "Active military duty" means full-time active duty with any branch of the armed forces of the United States, including service with the national guard or reserve military forces when the member has been called to active full-time duty and has received no compensation during the period of that duty from any board on other than the armed forces.

(d) "Actuarial equivalent" means a benefit of equal value computed upon the basis of the mortality table and interest rates as the consolidated public retirement board may adopt from time to time.

(e) "Annual compensation" means the wages paid to the member during covered employment within the meaning of section 3401(a) of the Internal Revenue Code but determined without regard to any rules that limit the remuneration included in wages based upon the nature or location of employment or services performed during the plan year plus amounts excluded under section 414(h)(2) of the Internal Revenue Code and less reimbursements or other expense allowances, cash or noncash fringe benefits or both, deferred compensation and welfare benefits. Annual compensation for determining benefits during any determination period may not exceed one hundred fifty thousand dollars as adjusted for cost of living in accordance with section 401(a)(17)(B) of the Internal Revenue Code.

(f) "Annual leave service" means accrued annual leave.

(g) "Annuity starting date" means the first day of the first period for which an amount is received as an annuity by reason of retirement.

(h) "Base salary" means a member's cash compensation exclusive of overtime from covered employment during the last twelve months of employment. Until a member has worked twelve months, annualized base salary is used as base salary.
(i) "Board" means the consolidated public retirement board created pursuant to article ten-d, chapter five of this code.

(j) "County commission" has the meaning ascribed to it in section one, article one, chapter seven of this code.

(k) "Covered employment" means either: (1) Employment as a deputy sheriff and the active performance of the duties required of a deputy sheriff; (2) the period of time which active duties are not performed but disability benefits are received under section thirteen or fourteen of this article; or (3) concurrent employment by a deputy sheriff in a job or jobs in addition to his or her employment as a deputy sheriff where such secondary employment requires the deputy sheriff to be a member of another retirement system which is administered by the consolidated public retirement board pursuant to article ten-d of chapter five of this code: Provided, That the deputy sheriff contribute to the fund created in section six of this article the amount specified as the deputy sheriff's contribution in section seven of this article.

(l) "Credited service" means the sum of a member's years of service, active military duty, disability service and annual leave service.

(m) "Deputy sheriff" means an individual employed as a county law-enforcement deputy sheriff in this state and as defined by section two, article fourteen, chapter seven of this code.

(n) "Dependent child" means:

(1) An unmarried person under age eighteen who is either:

(A) A natural child of the member;

(B) A legally adopted child of the member;

(C) A child who at the time of the member's death was living with the member while the member was an adopting parent during any period of probation; or

(D) A stepchild of the member residing in the member's household at the time of the member's death.
(2) Any unmarried child under age twenty-three: (A) Who is enrolled as a full-time student in an accredited college or university; (B) who was claimed as a dependent by the member for federal income tax purposes at the time of member's death; and (C) whose relationship with the member is described in subparagraph (A), (B) or (C), paragraph (1) of this subdivision.

(o) "Dependent parent" means the father or mother of the member who was claimed as a dependent by the member for federal income tax purposes at the time of the member's death.

(p) "Disability service" means service received by a member, expressed in whole years, fractions thereof or both, equal to one half of the whole years, fractions thereof, or both, during which time a member receives disability benefits under section thirteen or fourteen of this article.

(q) "Early retirement age" means age forty or over and completion of twenty years of service.

(r) "Effective date" means the first day of July, one thousand nine hundred ninety-eight.

(s) "Final average salary" means the average of the highest annual compensation received for covered employment by the member during any five consecutive plan years within the member's last ten years of service. If the member did not have annual compensation for the five full plan years preceding the member's attainment of normal retirement age and during that period the member received disability benefits under section thirteen or fourteen of this article then "final average salary" means the average of the monthly salary determined paid to the member during that period as determined under section seventeen of this article multiplied by twelve.

(t) "Fund" means the West Virginia deputy sheriff retirement fund created pursuant to section six of this article.

(u) "Hour of service" means:

(1) Each hour for which a member is paid or entitled to payment for covered employment during which time active duties are performed. These hours shall be credited to the
member for the plan year in which the duties are performed; and

(2) Each hour for which a member is paid or entitled to payment for covered employment during a plan year but where no duties are performed due to vacation, holiday, illness, incapacity including disability, layoff, jury duty, military duty, leave of absence, or any combination thereof, and without regard to whether the employment relationship has terminated. Hours under this paragraph shall be calculated and credited pursuant to West Virginia department of labor regulations. A member will not be credited with any hours of service for any period of time he or she is receiving benefits under section fourteen or fifteen of this article; and

(3) Each hour for which back pay is either awarded or agreed to be paid by the employing county commission, irrespective of mitigation of damages. The same hours of service shall not be credited both under paragraph (1) or (2) of this subdivision, and under this paragraph. Hours under this paragraph shall be credited to the member for the plan year or years to which the award or agreement pertains, rather than the plan year in which the award, agreement or payment is made.

(v) "Member" means a person first hired as a deputy sheriff after the effective date of this article, as defined in subsection (r) of this section, or a deputy sheriff first hired prior to the effective date and who elects to become a member pursuant to section five or section seventeen of this article. A member shall remain a member until the benefits to which he or she is entitled under this article are paid or forfeited.

(w) "Monthly salary" means the portion of a member's annual compensation which is paid to him or her per month.

(x) "Normal form" means a monthly annuity which is one twelfth of the amount of the member's accrued benefit which is payable for the member's life. If the member dies before the sum of the payments he or she receives equals his or her accumulated contributions on the annuity starting date, the named beneficiary shall receive in one lump sum the difference
between the accumulated contributions at the annuity starting
date and the total of the retirement income payments made to
the member.

(y) "Normal retirement age" means the first to occur of the
following:

(1) Attainment of age fifty years and the completion of
twenty or more years of service;

(2) While still in covered employment, attainment of at
least age fifty years, and when the sum of current age plus years
of service equals or exceeds seventy years;

(3) While still in covered employment, attainment of at
least age sixty years, and completion of five years of service; or

(4) Attainment of age sixty-two years and completion of
five or more years of service.

(z) "Partially disabled" means a member's inability to
engage in the duties of deputy sheriff by reason of any medi-
cally determinable physical or mental impairment that can be
expected to result in death or that has lasted or can be expected
to last for a continuous period of not less than twelve months.
A member may be determined partially disabled for the
purposes of this article and maintain the ability to engage in
other gainful employment which exists within the state but
which ability would not enable him or her to earn an amount at
least equal to two thirds of the annual compensation earned by
all active members of this plan during the plan year ending as
of the most recent thirtieth day of June, as of which plan data
has been assembled and used for the actuarial valuation of the
plan.

(aa) "Public employees retirement system" means the West
Virginia public employees' retirement system created by article
ten, chapter five of this code.

(bb) "Plan" means the West Virginia deputy sheriff death,
disability and retirement plan established by this article.

(cc) "Plan year" means the twelve month period commencing
on the first day of July and ending the following thirtieth
day of June of any designated year.
(dd) "Regular interest" means the rate or rates of interest per annum, compounded annually, as the board shall from time to time adopt.

(ee) "Retirement income payments" means the annual retirement income payments payable under the plan.

(ff) "Spouse" means the person to whom the member is legally married on the annuity starting date.

(gg) "Surviving spouse" means the person to whom the member was legally married at the time of the member's death and who survived the member.

(hh) "Totally disabled" means a member's inability to engage in substantial gainful activity by reason of any medically determined physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than twelve months.

For purposes of this subdivision:

(1) A member is totally disabled only if his or her physical or mental impairment or impairments is so severe that he or she is not only unable to perform his or her previous work as a deputy sheriff but also cannot, considering his or her age, education and work experience, engage in any other kind of substantial gainful employment which exists in the state regardless of whether: (A) The work exists in the immediate area in which the member lives; (B) a specific job vacancy exists; or (C) the member would be hired if he or she applied for work.

(2) "Physical or mental impairment" is an impairment that results from an anatomical, physiological, or psychological abnormality that is demonstrated by medically accepted clinical and laboratory diagnostic techniques.

A member's receipt of social security disability benefits creates a rebuttable presumption that the member is totally disabled for purposes of this plan. Substantial gainful employment rebuts the presumption of total disability.
(ii) "Year of service". A member shall, except in his or her first and last years of covered employment, be credited with year of service credit based upon the hours of service performed as covered employment and credited to the member during the plan year based upon the following schedule:

<table>
<thead>
<tr>
<th>Hours of Service</th>
<th>Year of Service Credited</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 500</td>
<td>0</td>
</tr>
<tr>
<td>500 to 999</td>
<td>1/3</td>
</tr>
<tr>
<td>1,000 to 1,499</td>
<td>2/3</td>
</tr>
<tr>
<td>1,500 or more</td>
<td>1</td>
</tr>
</tbody>
</table>

During a member's first and last years of covered employment, the member shall be credited with one twelfth of a year of service for each month during the plan year in which the member is credited with an hour of service. A member is not entitled to credit for years of service for any time period during which he or she received disability payments under section fourteen or fifteen of this article. Except as specifically excluded, years of service include covered employment prior to the effective date.

Years of service which are credited to a member prior to his or her receipt of accumulated contributions upon termination of employment pursuant to section thirteen of this article or section thirty, article ten, chapter five of this code, shall be disregarded for all purposes under this plan unless the member repays the accumulated contributions with interest pursuant to section twelve of this article or had prior to the effective date made the repayment pursuant to section eighteen, article ten, chapter five of this code.

§7-14D-5. Members.

(a) Any deputy sheriff first employed by a county in covered employment after the effective date of this article shall be a member of this retirement system and plan and does not qualify for membership in any other retirement system administered by the board, so long as he or she remains employed in covered employment.

(b) Any deputy sheriff employed in covered employment on the effective date of this article shall within six months of that
9 effective date notify in writing both the county commission in
10 the county in which he or she is employed and the board of his
11 or her desire to become a member of the plan: Provided, That
12 this time period is extended to the thirtieth day of January, one
13 thousand nine hundred ninety-nine, in accordance with the
14 decision of the supreme court of appeals in West Virginia
16 25212: Provided however, That any deputy sheriff employed in
17 covered employment on the effective date of this article has an
18 additional time period consisting of the ten-day period follow-
19 ing the day after which the amended provisions of this section
20 become law to notify in writing both the county commission in
21 the county in which he or she is employed and the board of his
22 or her desire to become a member of the plan. Any deputy
23 sheriff who elects to become a member of the plan ceases to be
24 a member or have any credit for covered employment in any
25 other retirement system administered by the board and shall
26 continue to be ineligible for membership in any other retirement
27 system administered by the board so long as the deputy sheriff
28 remains employed in covered employment in this plan: Pro-
29 vided further, That any deputy sheriff who elects during the
30 time period from July one, one thousand nine hundred ninety-
31 eight, to January thirtieth, one thousand nine hundred ninety-
32 nine, or who so elects during the ten day time period occurring
33 immediately following the day after the day the amendments
34 made during the one thousand nine hundred ninety-nine
35 legislative session become law, to transfer from the public
36 employees retirement system to the plan created in this article
37 shall contribute to the plan created in this article at the rate set
38 forth in section seven of this article retroactive to the first day
39 of July, one thousand nine hundred ninety-eight. Any deputy
40 sheriff who does not affirmatively elect to become a member of
41 the plan continues to be eligible for any other retirement system
42 as is from time to time offered to other county employees but
43 is ineligible for this plan regardless of any subsequent termina-
44 tion of employment and rehire.

(c) Any deputy sheriff who was employed as a deputy
46 sheriff prior to the effective date, but was not employed on the
effective date of this article, shall become a member upon rehire as a deputy sheriff. For purposes of this section, the member’s years of service and credited service prior to the effective date shall not be counted for any purposes under this plan unless: (1) The deputy sheriff has not received the return of his or her accumulated contributions in the public employees retirement fund system pursuant to section thirty, article ten, chapter five of this code; or (2) the accumulated contributions returned to the member from the public employees retirement system have been repaid pursuant to section twelve of this article. If the conditions of subdivision (1) or (2) of this subsection are met, all years of the deputy sheriff’s covered employment shall be counted as years of service for the purposes of this article. Each transferring deputy sheriff shall be given credited service for the purposes of this article for all covered employment transferred from the public employees retirement system regardless of whether such credited service (as that term is defined in section two, article ten, chapter five of this code) was earned as a deputy sheriff. All service in the public employees retirement system accrued by a transferring deputy sheriff shall be transferred into the plan created by this article and the transferring deputy sheriff shall be given the same credit for the purposes of this article for all such covered service which is transferred from the public employees retirement system as that transferring deputy sheriff would have received from the public employees retirement system if such transfer had not occurred. In connection with each deputy sheriff receiving credit for prior employment provided in this subsection, a transfer from public employees retirement system to this plan shall be made pursuant to the procedures described in section eight of this article.

(d) Once made, the election made under this section is irrevocable. All deputy sheriffs first employed after the effective date and deputy sheriffs electing to become members as described in this section shall be members as a condition of employment and shall make the contributions required by section seven of this article.
There shall be deducted from the monthly salary of each member and paid into the fund an amount equal to eight and one-half percent of his or her monthly salary. Any active member who has concurrent employment in an additional job or jobs and such additional employment requires the deputy sheriff to be a member of another retirement system which is administered by the consolidated public retirement board pursuant to article ten-d, chapter five of this code shall contribute to the fund the sum of eight and one-half percent of his or her monthly salary earned as a deputy sheriff as well as the sum of eight and one-half percent of his or her monthly salary earned from any additional employment which additional employment requires the deputy sheriff to be a member of another retirement which is administered by the consolidated public retirement board pursuant to article ten-d, chapter five of this code. An additional nine and one-half percent of the monthly salary of each member shall be paid to the fund by the county commission of the county in which the member is employed in covered employment. If the board finds that the benefits provided by this article can be actually funded with a lesser contribution, then the board shall reduce the required member and employer contributions proportionally.

§7-14D-8. Transfer from public employees retirement system.

(a) The consolidated retirement board shall, within ninety days of the effective date of the transfer of a deputy sheriff from the public employees retirement system to the plan, transfer assets from the public employees retirement system trust fund into the West Virginia deputy sheriff trust fund.

(b) The amount of assets to be transferred for each transferring deputy sheriff shall be computed as of the first day of July, one thousand nine hundred ninety-eight, using the actuarial valuation assumptions in effect for the first day of July, one thousand nine hundred ninety-eight, actuarial valuation of public employees retirement system, and updated with seven and one-half percent annual interest to the date of the actual asset transfer. The market value of the assets of the transferring deputy sheriff in the public employees retirement system shall
be determined as of the end of the month preceding the actual
transfer. To determine the computation of the asset share to be
transferred the board shall:

(1) Compute the market value of the public employees
retirement system assets;

(2) Compute the accrued liability for all public employees
retirement system retirees, beneficiaries, disabled retirees and
terminated inactive members;

(3) Reduce the market value of public employees retirement
system assets by the accrued liability determined in subdivision
(2) of this subsection;

(4) Compute the entry age method accrued liability for all
active public employees retirement system members;

(5) Compute the share of accrued liability as determined
pursuant to subdivision (4) of this subsection, that is attribut-
able to those deputy sheriffs in public employees retirement
system who have elected to transfer to the plan;

(6) Compute the percentage of active’s accrued liability
computed to the deputy sheriffs by dividing subdivision (5) by
subdivision (4) of this subsection;

(7) Determine the asset share to be transferred from public
employees retirement system to the plan by multiplying
subdivision (3) times subdivision (6) of this subsection.

(c) Once a deputy sheriff has elected to transfer from the
public employees retirement system, transfer of that amount as
calculated in accordance with the provisions of subsection (b)
of this section by the public employees retirement system shall
operate as a complete bar to any further liability to the transferr-
ing from the public employees retirement system, and consti-
tutes an agreement whereby the transferring deputy sheriff
forever indemnifies and holds harmless the public employees
retirement system from providing him or her any form of
retirement benefit whatsoever until such time as that deputy
sheriff obtains other employment which would make him or her
eligible to re-enter the public employees retirement system with
no credit whatsoever for the amounts transferred to the deputy sheriff's retirement system.

(d) The board shall cause a judicial determination to be made regarding the transfer of assets from the public employees retirement system to the deputy sheriff's retirement system by causing a suit to be filed in the supreme court of this state seeking a writ of mandamus on or before the thirty-first day of July, one thousand nine hundred ninety-eight.

(e) Any deputy sheriff who elected, on or before the thirtieth day of January, one thousand nine hundred ninety-nine, to transfer to the plan created by this article, has until the first day of January, two thousand to pay any amounts required by section seven of this article as a result of the deputy sheriff's transfer to the deputy sheriff retirement fund.

§7-14D-9. Retirement; commencement of benefits.

A member may retire and commence to receive retirement income payments on the first day of the calendar month coincident with or next following the later of the date the member ceases employment and the date the member attains early or normal retirement age, in an amount as provided under section eleven of this article, by filing with the board his or her voluntary petition in writing for retirement: Provided, That retirement income payments shall commence no later than the first day of April following the member's seventy and one-half year birthday or the cessation of covered employment, whichever later occurs. Upon receipt of the petition, the board shall promptly provide the member with an explanation of his or her optional forms of retirement benefits and upon receipt of properly executed forms from the member, the board shall process member's request for and commence payments as soon as administratively feasible.


This section provides for the adjustment of a member's accrued benefit to reflect the difference in age, in years and months, between the member's annuity starting date and the date the member attains normal retirement age. This age
adjustment shall be made based upon the normal form of benefit and shall be the actuarial equivalent of the accrued benefit at the member's normal retirement age. The member shall receive the age adjusted retirement income in the normal form or in an actuarial equivalent amount in an optional form as provided under section twelve of this chapter. The first day of the calendar month of birth shall be used in lieu of any birth date that does not fall on the first day of a calendar month.

(a) Normal retirement. — A member whose annuity starting date is the date the member attains normal retirement age, is entitled to his or her accrued benefit without adjustment for age at commencement. To the extent that a member's starting date is later than his or her normal retirement age, the amount of that member's retirement income benefit shall be adjusted as provided in subsection (c) of this section.

(b) Early retirement. — A member who ceases covered employment and has attained early retirement age while in covered employment may elect to receive retirement income payments commencing on the first day of the month coincident with or following the date the member ceases covered employment. "Normal retirement age" for such a member is the first day of the calendar month coincident with or next following the month in which the member attains the age of fifty years. If the member's annuity starting date is prior to the date the member attains normal retirement age, his or her accrued benefit is reduced to the actuarial equivalent benefit amount based on the years and months by which his or her annuity starting date precedes the date he or she attains normal retirement age. If the member's annuity starting date is later than the date the member attains the age of fifty years, the accrued benefit is adjusted as provided in subsection (c) of this section.

(c) Late retirement. — A member whose annuity starting date is later than the date the member attains normal retirement age shall receive retirement income payments in the normal form which is the actuarial equivalent of the benefit to which he or she would have been entitled had the retirement income payments commenced at the member's normal retirement age.
(d) Retirement benefits shall be paid monthly in an amount equal to one twelfth of the retirement income payments elected and at those times established by the board. Notwithstanding any other provision of the plan, a member who is married on the annuity starting date will receive his or her retirement income payments in the form of a sixty-six and two-thirds percent joint and survivor annuity with his or her spouse unless prior to the annuity starting date the spouse waives the form of benefit.

§7-14D-17. Prior disability.

Any deputy sheriff who became totally disabled as a result of illness or injury incurred in the line of duty prior to the effective date of this article may be a member of the plan at his or her election and is entitled to disability, death and retirement benefits under this article in lieu of any other disability, death or retirement benefits provided solely in conjunction with a retirement system of this state or his or her county of employment: Provided, That the deputy sheriff would have been eligible for disability under section fourteen of this article had that section been in effect at the time of the disability. The amounts of the benefits shall be determined as if the disability first commenced after the effective date of this article with monthly compensation equal to that average monthly compensation which the member was receiving in the plan year prior to the initial disability. For the purposes of this section, benefits paid pursuant to chapter twenty-three of this code are not death or retirement benefits provided solely in conjunction with a retirement system of this state or county of this state.


Any member who dies as a result of any service related illness or injury after the effective date is entitled to a lump sum burial benefit of five thousand dollars. If the member is married, the burial benefit will be paid to the member's spouse. If the member is not married, the burial benefit will be paid to the member's estate for the purposes of paying burial expenses, settling the member's final affairs, or both. Any unspent balance shall be distributed as a part of the member's estate. If
§7-14D-24. Service as sheriff.

(a) Any member who after the effective date of this article is elected sheriff of a county in West Virginia may elect to continue as a member in this plan by paying the amounts required by section seven of this article. Upon the election, service as a sheriff shall be treated as covered employment and the sheriff is not entitled to any credit for that service under any other retirement system of the state.

(b) Any person, who before the effective date of this article was elected sheriff of a county in West Virginia, and who, immediately prior to being so elected sheriff, was a deputy sheriff with at least twenty years of credited service under the public employees retirement system, with at least sixteen of those twenty years having been earned as a deputy sheriff, may elect to become a member of this plan by paying the amounts required by section seven of this article. Upon such election, service shall be transferred from the public employees retirement system pursuant to section eight of this article: Provided, That any service as a sheriff shall be treated as covered employment under this article and the sheriff is not entitled to any credit for that service as a sheriff or the prior service as a deputy sheriff under any other retirement system of the state. Persons making the election provided for in this subsection shall do so within ten days of taking office as sheriff or within ten days of the effective date of this provision.

§7-14D-29. Effective date; report to joint committee on government and finance; special starting date for benefits.

(a) The provisions of this article become effective the first day of July, one thousand nine hundred ninety-eight: Provided, That no payout of any benefits may be made to any person prior to the first day of January, two thousand: Provided, however, That members who retired due to a disability may begin
receiving the benefits at the rate and in the amount specified in
either section fourteen or section fifteen of this article, as the
case may be, from this fund after the thirtieth day of June, one
thousand nine hundred ninety-nine: Provided further, That until
the thirtieth day of June, one thousand nine hundred ninety-
ine, those members who retired due to a disability may draw
benefits from this fund at the rate and in the amount set forth in
section twenty-five, article ten, chapter five of this code.

(b) During the eighteen-month period before the payout of
benefits begins, the joint committee on government and finance
shall cause an interim study or studies to be conducted on
potential effects of the implementation of this retirement
system, including, but not limited to, potential funding mecha-
isms to provide health insurance coverage for retirees in the
fifty to fifty-five age group: Provided, That after the effective
date of this provision, the director of the public employees
insurance agency shall promulgate a rule governing the funding
of health insurance coverage for retirees under the plan pro-
vided for in this article who are in the fifty to fifty-five year age
group, which rule may be filed as an emergency rule: Provided,
however, That any rule filed as an emergency rule pursuant to
this subsection shall be refiled at the earliest opportunity as a
legislative rule for review and promulgation in accordance with
the provisions of article three, chapter twenty-nine-a of this
code.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within approved this the 6th day of April, 1999.

Governor