

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 2586

BY DELEGATES WALTERS, FOLK, ANDERSON, HAMILTON,

O'NEAL, E. EVANS AND PETHEL

[Passed April 4, 2017; in effect ninety days from passage.]

OFFICE WEST VIRGINIA
SECRETARY OF STATE

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1 AN ACT to amend and reenact §5-10-27b of the Code of West Virginia, 1931, as amended; to
2 amend and reenact §7-14D-9b of said code; to amend and reenact §8-22A-11 of said
3 code; to amend and reenact §15-2-45 of said code; to amend and reenact §15-2A-6b of
4 said code; to amend and reenact §16-5V-13 of said code; to amend and reenact §18-7A-
5 28b of said code; to amend and reenact §18-7B-12a of said code; and to amend and
6 reenact §51-9-12b of said code, all relating to required minimum distribution of retirement
7 benefits of plans administered by the Consolidated Public Retirement Board; providing for
8 treatment of benefits in the event of a members death; and bringing code into conformity
9 with federal law.

Be it enacted by the Legislature of West Virginia:

1 That §5-10-27b of the Code of West Virginia, 1931, as amended, be amended and
2 reenacted; that §7-14D-9b of said code be amended and reenacted; that §8-22A-11 of said code
3 be amended and reenacted; that §15-2-45 of said code be amended and reenacted; that §15-2A-
4 6b of said code be amended and reenacted; that §16-5V-13 of said code be amended and
5 reenacted; that §18-7A-28b of said code be amended and reenacted; that §18-7B-12a of said
6 code be amended and reenacted; and that §51-9-12b of said code be amended and reenacted,
7 all to read as follows:

**CHAPTER 5. GENERAL POWERS AND AUTHORITY OF THE
GOVERNOR, SECRETARY OF STATE AND ATTORNEY GENERAL;
BOARD OF PUBLIC WORKS; MISCELLANEOUS AGENCIES,
COMMISSIONS, OFFICES, PROGRAMS, ETC.**

ARTICLE 10. WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT ACT.

§5-10-27b. Federal law minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiary's
2 interest and take precedence over any inconsistent provisions of this code. This provision applies
3 to plan years beginning after December 31, 1986. Notwithstanding anything in this code to the

4 contrary, the payment of benefits under this article shall be determined and made in accordance
5 with Section 401(a)(9) of the Internal Revenue Code and the federal regulations promulgated
6 thereunder as applicable to governmental plans. Any term used in this article has the same
7 meaning as when used in a comparable context in Section 401(a)(9) of the Internal Revenue
8 Code and the federal regulations promulgated thereunder unless a different meaning is clearly
9 required by the context or definition in this article. The following provisions apply to payments of
10 benefits required under this article:

11 (a) The payment of benefits under the retirement system to any member shall be
12 distributed to him or her not later than the required beginning date, or be distributed to him or her
13 commencing not later than the required beginning date, in accordance with regulations prescribed
14 under Section 401(a)(9) of the Internal Revenue Code, over the life of the member or over the
15 lives of the member and his or her beneficiary or over a period not extending beyond the life
16 expectancy of the member and his or her beneficiary: *Provided*, That the requirements of this
17 section shall not be construed to grant a right to a form of benefit which is not otherwise available
18 to a particular member under this retirement system. Benefit payments under this section shall
19 not be delayed pending, or contingent upon, receipt of an application for retirement from the
20 member.

21 (b) If a member dies after distribution to him or her has commenced pursuant to this
22 section but before his or her entire interest in the retirement system has been distributed, then
23 the remaining portion of that interest shall be distributed at least as rapidly as under the method
24 of distribution being used at the date of his or her death.

25 (c) If a member dies before distribution to him or her has commenced, then his or her
26 entire interest in the retirement system is to be distributed by December 31 of the calendar year
27 containing the fifth anniversary of the member's death, unless the provisions of subsection (d) of
28 this section apply.

29 (d) If a member dies before distribution to him or her has commenced, and the member's
30 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,
31 distributions are to be made over the life of that beneficiary or over a period certain not greater
32 than the life expectancy of that beneficiary, commencing on or before the following:

33 (1) December 31 of the calendar year immediately following the calendar year in which
34 the member died; or

35 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
36 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
37 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

38 (A) December 31 of the calendar year in which the member would have attained age
39 seventy and one-half; or

40 (B) December 31 of the calendar year immediately following the calendar year in which
41 the member died.

42 (e) If a member dies before distribution to him or her has commenced and the survivor
43 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
44 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section
45 may elect to have life expectancy treatment apply to the distribution for purposes of determining
46 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
47 election shall not delay the required distribution of the deceased member's entire interest in the
48 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
49 the member's death as required by subsection (c) of this section: *Provided, however*, That the
50 election is timely made in a form acceptable to the board on or before the following:

51 (1) December 31 of the calendar year immediately following the calendar year in which
52 the member died; or

53 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
54 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one

55 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
56 before the earlier of (A) or (B) below:

57 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
58 year in which the member died; or (ii) December 31 of the calendar year in which the member
59 would have attained age seventy and one-half; or

60 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

CHAPTER 7. COUNTY COMMISSIONS AND OFFICERS.

ARTICLE 14D. DEPUTY SHERIFF RETIREMENT SYSTEM ACT.

§7-14D-9b. Federal law minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiary's
2 interest and take precedence over any inconsistent provisions of this plan. This section applies to
3 plan years beginning after December 31, 1986. Notwithstanding anything in the plan to the
4 contrary, the payment of benefits under this article shall be determined and made in accordance
5 with Section 401(a)(9) of the Internal Revenue Code and the federal regulations promulgated
6 thereunder as applicable to governmental plans. Any term used in this article has the same
7 meaning as when used in a comparable context in Section 401(a)(9) of the Internal Revenue
8 Code and the federal regulations promulgated thereunder unless a different meaning is clearly
9 required by the context or definition in this article. The following provisions apply to payments of
10 benefits required under this article:

11 (a) The payment of benefits under the plan to any member shall be distributed to him or
12 her not later than the required beginning date, or be distributed to him or her commencing not
13 later than the required beginning date, in accordance with regulations prescribed under Section
14 401(a)(9) of the Internal Revenue Code, over the life of the member or over the lives of the
15 member and his or her beneficiary or over a period not extending beyond the life expectancy of
16 the member and his or her beneficiary: *Provided*, That the requirements of this section shall not

17 be construed to grant a right to a form of benefit which is not otherwise available to a particular
18 member under this retirement system. Benefit payments under this section shall not be delayed
19 pending, or contingent upon, receipt of an application for retirement from the member.

20 (b) If a member dies after distribution to him or her has commenced pursuant to this
21 section but before his or her entire interest in the plan has been distributed, then the remaining
22 portion of that interest shall be distributed at least as rapidly as under the method of distribution
23 being used at the date of his or her death.

24 (c) If a member dies before distribution to him or her has commenced, then his or her
25 entire interest in the retirement system is to be distributed by December 31 of the calendar year
26 containing the fifth anniversary of the member's death, unless the provisions of subsection (d) of
27 this section apply.

28 (d) If a member dies before distribution to him or her has commenced, and the member's
29 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,
30 distributions are to be made over the life of that beneficiary or over a period certain not greater
31 than the life expectancy of that beneficiary, commencing on or before the following:

32 (1) December 31 of the calendar year immediately following the calendar year in which
33 the member died; or

34 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
35 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
36 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

37 (A) December 31 of the calendar year in which the member would have attained age
38 seventy and one-half; or

39 (B) December 31 of the calendar year immediately following the calendar year in which
40 the member died.

41 (e) If a member dies before distribution to him or her has commenced and the survivor
42 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary

43 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section
44 may elect to have life expectancy treatment apply to the distribution for purposes of determining
45 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
46 election shall not delay the required distribution of the deceased member's entire interest in the
47 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
48 the member's death as required by subsection (c) of this section: *Provided, however*, That the
49 election is timely made in a form acceptable to the board on or before the following:

50 (1) December 31 of the calendar year immediately following the calendar year in which
51 the member died; or

52 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
53 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
54 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
55 before the earlier of (A) or (B) below:

56 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
57 year in which the member died; or (ii) December 31 of the calendar year in which the member
58 would have attained age seventy and one-half; or

59 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

CHAPTER 8. MUNICIPAL CORPORATIONS.

ARTICLE 22A - WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM.

§8-22A-11. Federal law minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiary's
2 interest and take precedence over any inconsistent provisions of this plan. This section applies to
3 plan years beginning after December 31, 1986. Notwithstanding anything in the plan to the
4 contrary, the payment of benefits under this article shall be determined and made in accordance

5 with Section 401(a)(9) of the Internal Revenue Code and the federal regulations promulgated
6 thereunder as applicable to governmental plans. Any term used in this article has the same
7 meaning as when used in a comparable context in Section 401(a)(9) of the Internal Revenue
8 Code and the federal regulations promulgated thereunder unless a different meaning is clearly
9 required by the context or definition in this article. The following provisions apply to payments of
10 benefits required under this article:

11 (a) The payment of benefits under the plan to any member shall be distributed to him or
12 her not later than the required beginning date, or be distributed to him or her commencing not
13 later than the required beginning date, in accordance with regulations prescribed under Section
14 401(a)(9) of the Internal Revenue Code, over the life of the member or over the lives of the
15 member and his or her beneficiary or over a period not extending beyond the life expectancy of
16 the member and his or her beneficiary: *Provided*, That the requirements of this section shall not
17 be construed to grant a right to a form of benefit which is not otherwise available to a particular
18 member under this retirement system. Benefit payments under this section shall not be delayed
19 pending, or contingent on, receipt of an application for retirement from the member.

20 (b) If a member dies after distribution to him or her has commenced pursuant to this
21 section but before his or her entire interest in the plan has been distributed, then the remaining
22 portion of that interest shall be distributed at least as rapidly as under the method of distribution
23 being used at the date of his or her death.

24 (c) If a member dies before distribution to him or her has commenced, then his or her
25 entire interest in the plan is to be distributed by December 31 of the calendar year containing the
26 fifth anniversary of the member's death, unless the provisions of subsection (d) of this section
27 apply.

28 (d) If a member dies before distribution to him or her has commenced, and the member's
29 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,

30 distributions are to be made over the life of that beneficiary or over a period certain not greater
31 than the life expectancy of that beneficiary, commencing on or before the following:

32 (1) December 31 of the calendar year immediately following the calendar year in which
33 the member died; or

34 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
35 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
36 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

37 (A) December 31 of the calendar year in which the member would have attained age
38 seventy and one-half; or

39 (B) December 31 of the calendar year immediately following the calendar year in which
40 the member died.

41 (e) If a member dies before distribution to him or her has commenced and the survivor
42 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
43 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section
44 may elect to have life expectancy treatment apply to the distribution for purposes of determining
45 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
46 election shall not delay the required distribution of the deceased member's entire interest in the
47 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
48 the member's death as required by subsection (c) of this section: *Provided, however*, That the
49 election is timely made in a form acceptable to the board on or before the following:

50 (1) December 31 of the calendar year immediately following the calendar year in which
51 the member died; or

52 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
53 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
54 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
55 before the earlier of (A) or (B) below:

- 56 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
57 year in which the member died; or (ii) December 31 of the calendar year in which the member
58 would have attained age seventy and one-half; or
59 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

CHAPTER 15. PUBLIC SAFETY.

ARTICLE 2. WEST VIRGINIA STATE POLICE.

§15-2-45. Federal law minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiary's
2 interest and take precedence over any inconsistent provisions of this code. This section applies
3 to plan years beginning after December 31, 1986. Notwithstanding anything in the retirement
4 system to the contrary, the payment of benefits under this article shall be determined and made
5 in accordance with Section 401(a)(9) of the Internal Revenue Code and the federal regulations
6 promulgated thereunder as applicable to governmental plans. Any term used in this article has
7 the same meaning as when used in a comparable context in Section 401(a)(9) of the Internal
8 Revenue Code and the federal regulations promulgated thereunder unless a different meaning is
9 clearly required by the context or definition in this article. The following provisions apply to
10 payments of benefits required under this article:

11 (a) The payment of benefits under the fund to any member shall be distributed to him or
12 her not later than the required beginning date, or be distributed to him or her commencing not
13 later than the required beginning date, in accordance with regulations prescribed under Section
14 401(a)(9) of the Internal Revenue Code, over the life of the member or over the lives of the
15 member and his or her beneficiary, or over a period not extending beyond the life expectancy of
16 the member and his or her beneficiary: *Provided*, That the requirements of this section may not
17 be construed to grant a right to a form of benefit which is not otherwise available to a particular
18 member under this retirement system. For purposes of this section, the term "required beginning

19 date” means April 1 of the calendar year following the later of: (i) The calendar year in which the
20 member attains age seventy and one-half; or (ii) the calendar year in which the member retires
21 or otherwise ceases providing covered service under this fund. Benefit payments under this
22 section shall not be delayed pending, or contingent upon, receipt of an application for retirement
23 from the member.

24 (b) If a member dies after distribution to him or her has commenced pursuant to this
25 section but before his or her entire interest in the retirement system has been distributed, then
26 the remaining portion of that interest shall be distributed at least as rapidly as under the method
27 of distribution being used at the date of his or her death.

28 (c) If a member dies before distribution to him or her has commenced, then his or her
29 entire interest in the fund is to be distributed by December 31 of the calendar year containing the
30 fifth anniversary of the member’s death, unless the provisions of subsection (d) of this section
31 apply.

32 (d) If a member dies before distribution to him or her has commenced, and the member’s
33 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,
34 distributions are to be made over the life of that beneficiary or over a period certain not greater
35 than the life expectancy of that beneficiary, commencing on or before the following:

36 (1) December 31 of the calendar year immediately following the calendar year in which
37 the member died; or

38 (2) If the member’s sole designated beneficiary is either the surviving spouse or a former
39 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
40 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

41 (A) December 31 of the calendar year in which the member would have attained age
42 seventy and one-half; or

43 (B) December 31 of the calendar year immediately following the calendar year in which
44 the member died.

45 (e) If a member dies before distribution to him or her has commenced and the survivor
46 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
47 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section
48 may elect to have life expectancy treatment apply to the distribution for purposes of determining
49 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
50 election shall not delay the required distribution of the deceased member's entire interest in the
51 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
52 the member's death as required by subsection (c) of this section: *Provided, however*, That the
53 election is timely made in a form acceptable to the board on or before the following:

54 (1) December 31 of the calendar year immediately following the calendar year in which
55 the member died; or

56 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
57 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
58 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
59 before the earlier of (A) or (B) below:

60 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
61 year in which the member died; or (ii) December 31 of the calendar year in which the member
62 would have attained age seventy and one-half; or

63 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

ARTICLE 2A. WEST VIRGINIA STATE POLICE RETIREMENT SYSTEM.

§15-2A-6b. Federal law minimum required distributions.

1 The requirements of this section apply to any distribution of a member's interest and take
2 precedence over any inconsistent provisions of this retirement system. This section applies to
3 plan years beginning after December 31, 1986. Notwithstanding anything in the retirement system
4 to the contrary, the payment of benefits under this article shall be determined and made in
5 accordance with Section 401(a)(9) of the Internal Revenue Code and the federal regulations

6 promulgated thereunder as applicable to governmental plans. Any term used in this article has
7 the same meaning as when used in a comparable context in Section 401(a)(9) of the Internal
8 Revenue Code and the federal regulations promulgated thereunder unless a different meaning is
9 clearly required by the context or definition in this article. The following provisions apply to
10 payments of benefits required under this article:

11 (a) The payment of benefits under the retirement system to any member shall be
12 distributed to him or her not later than the required beginning date, or be distributed to him or her
13 commencing not later than the required beginning date, in accordance with regulations prescribed
14 under Section 401(a)(9) of the Internal Revenue Code, over the life of the member or over the
15 lives of the member and his or her beneficiary or over a period not extending beyond the life
16 expectancy of the member and his or her beneficiary: *Provided*, That the requirements of this
17 section may not be construed to grant a right to a form of benefit which is not otherwise available
18 to a particular member under this retirement system. Benefit payments under this section shall
19 not be delayed pending, or contingent upon, receipt of an application for retirement from the
20 member.

21 (b) If a member dies after distribution to him or her has commenced pursuant to this
22 section but before his or her entire interest in the retirement system has been distributed, then
23 the remaining portion of that interest shall be distributed at least as rapidly as under the method
24 of distribution being used at the date of his or her death.

25 (c) If a member dies before distribution to him or her has commenced, then his or her
26 entire interest in the retirement system is to be distributed by December 31 of the calendar year
27 containing the fifth anniversary of the member's death, unless the provisions of subsection (d) of
28 this section apply.

29 (d) If a member dies before distribution to him or her has commenced, and the member's
30 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,

31 distributions are to be made over the life of that beneficiary or over a period certain not greater
32 than the life expectancy of that beneficiary, commencing on or before the following:

33 (1) December 31 of the calendar year immediately following the calendar year in which
34 the member died; or

35 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
36 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
37 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

38 (A) December 31 of the calendar year in which the member would have attained age
39 seventy and one-half; or

40 (B) December 31 of the calendar year immediately following the calendar year in which
41 the member died.

42 (e) If a member dies before distribution to him or her has commenced and the survivor
43 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
44 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section
45 may elect to have life expectancy treatment apply to the distribution for purposes of determining
46 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
47 election shall not delay the required distribution of the deceased member's entire interest in the
48 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
49 the member's death as required by subsection (c) of this section: *Provided, however*, That the
50 election is timely made in a form acceptable to the board on or before the following:

51 (1) December 31 of the calendar year immediately following the calendar year in which
52 the member died; or

53 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
54 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
55 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
56 before the earlier of (A) or (B) below:

57 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
58 year in which the member died; or (ii) December 31 of the calendar year in which the member
59 would have attained age seventy and one-half; or

60 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

CHAPTER 16. PUBLIC HEALTH.

ARTICLE 5V. EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM ACT.

§16-5V-13. Federal law minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiary's
2 interest and take precedence over any inconsistent provisions of this plan. This section applies to
3 plan years beginning after December 31, 1986. Notwithstanding anything in the plan to the
4 contrary, the payment of benefits under this article shall be determined and made in accordance
5 with Section 401(a)(9) of the Internal Revenue Code and federal regulations promulgated
6 thereunder as applicable to governmental plans. Any term used in this article has the same
7 meaning as when used in a comparable context in Section 401(a)(9) of the Internal Revenue
8 Code and the federal regulations promulgated thereunder unless a different meaning is clearly
9 required by the context or definition in this article. The following provisions apply to payments of
10 benefits required under this article:

11 (a) The payment of benefits under the plan to any member shall be distributed to him or
12 her not later than the required beginning date, or be distributed to him or her commencing not
13 later than the required beginning date, in accordance with regulations prescribed under Section
14 401(a)(9) of the Internal Revenue Code, over the life of the member or over the lives of the
15 member and his or her beneficiary or over a period not extending beyond the life expectancy of
16 the member and his or her beneficiary: *Provided*, That the requirements of this section may not
17 be construed to grant a right to a form of benefit which is not otherwise available to a particular

18 member under this retirement system. Benefit payments under this section shall not be delayed
19 pending, or contingent upon, receipt of an application for retirement from the member.

20 (b) If a member dies after distribution to him or her has commenced pursuant to this
21 section but before his or her entire interest in the plan has been distributed, then the remaining
22 portion of that interest shall be distributed at least as rapidly as under the method of distribution
23 being used at the date of his or her death.

24 (c) If a member dies before distribution to him or her has commenced, then his or her
25 entire interest in the plan is to be distributed by December 31 of the calendar year containing the
26 fifth anniversary of the member's death, unless the provisions of subsection (d) of this section
27 apply.

28 (d) If a member dies before distribution to him or her has commenced, and the member's
29 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,
30 distributions are to be made over the life of that beneficiary or over a period certain not greater
31 than the life expectancy of that beneficiary, commencing on or before the following:

32 (1) December 31 of the calendar year immediately following the calendar year in which
33 the member died; or

34 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
35 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
36 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

37 (A) December 31 of the calendar year in which the member would have attained age
38 seventy and one-half; or

39 (B) December 31 of the calendar year immediately following the calendar year in which
40 the member died.

41 (e) If a member dies before distribution to him or her has commenced and the survivor
42 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
43 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section

44 may elect to have life expectancy treatment apply to the distribution for purposes of determining
45 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
46 election shall not delay the required distribution of the deceased member's entire interest in the
47 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
48 the member's death as required by subsection (c) of this section: *Provided, however*, That the
49 election is timely made in a form acceptable to the board on or before the following:

50 (1) December 31 of the calendar year immediately following the calendar year in which
51 the member died; or

52 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
53 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
54 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
55 before the earlier of (A) or (B) below:

56 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
57 year in which the member died; or (ii) December 31 of the calendar year in which the member
58 would have attained age seventy and one-half; or

59 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

CHAPTER 18. EDUCATION.

ARTICLE 7A. STATE TEACHERS RETIREMENT SYSTEM.

§18-7A-28b. Federal law minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiary's
2 interest and take precedence over any inconsistent provisions of this retirement system. This
3 section applies to plan years beginning after December 31, 1986. Notwithstanding anything in the
4 retirement system to the contrary, the payment of benefits under this article shall be determined
5 and made in accordance with Section 401(a)(9) of the Internal Revenue Code and the regulations
6 promulgated thereunder as applicable to governmental plans. Any term used in this article has

7 the same meaning as when used in a comparable context in Section 401(a)(9) of the Internal
8 Revenue Code and the federal regulations promulgated thereunder unless a different meaning is
9 clearly required by the context or definition in this article. The following provisions apply to
10 payments of benefits required under this article:

11 (a) The payment of benefits under the retirement system to any member shall be
12 distributed to him or her not later than the required beginning date, or be distributed to him or her
13 commencing not later than the required beginning date, in accordance with regulations prescribed
14 under Section 401(a)(9) of the Internal Revenue Code, over the life of the member or over the
15 lives of the member and his or her beneficiary or over a period not extending beyond the life
16 expectancy of the member and his or her beneficiary: *Provided*, That the requirements of this
17 section may not be construed to grant a right to a form of benefit which is not otherwise available
18 to a particular member under this retirement system. Benefit payments under this section shall
19 not be delayed pending, or contingent upon, receipt of an application for retirement from the
20 member.

21 (b) If a member dies after distribution to him or her has commenced pursuant to this
22 section but before his or her entire interest in the retirement system has been distributed, then
23 the remaining portion of that interest shall be distributed at least as rapidly as under the method
24 of distribution being used at the date of his or her death.

25 (c) If a member dies before distribution to him or her has commenced, then his or her
26 entire interest in the retirement system is to be distributed by December 31 of the calendar year
27 containing the fifth anniversary of the member's death, unless the provisions of subsection (d) of
28 this section apply.

29 (d) If a member dies before distribution to him or her has commenced, and the member's
30 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,
31 distributions are to be made over the life of that beneficiary or over a period certain not greater
32 than the life expectancy of that beneficiary, commencing on or before the following:

33 (1) December 31 of the calendar year immediately following the calendar year in which
34 the member died; or

35 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
36 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
37 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

38 (A) December 31 of the calendar year in which the member would have attained age
39 seventy and one-half; or

40 (B) December 31 of the calendar year immediately following the calendar year in which
41 the member died.

42 (e) If a member dies before distribution to him or her has commenced and the survivor
43 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
44 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section
45 may elect to have life expectancy treatment apply to the distribution for purposes of determining
46 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
47 election shall not delay the required distribution of the deceased member's entire interest in the
48 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
49 the member's death as required by subsection (c) of this section: *Provided, however*, That the
50 election is timely made in a form acceptable to the board on or before the following:

51 (1) December 31 of the calendar year immediately following the calendar year in which
52 the member died; or

53 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
54 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
55 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
56 before the earlier of (A) or (B) below:

57 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
58 year in which the member died; or (ii) December 31 of the calendar year in which the member
59 would have attained age seventy and one-half; or

60 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

ARTICLE 7B. TEACHERS' DEFINED CONTRIBUTION RETIREMENT SYSTEM.

§18-7B-12a. Federal minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiary's
2 interest and take precedence over any inconsistent provisions of this defined contribution system.
3 This section applies to plan years beginning after December 31, 1986. Notwithstanding anything
4 in this system to the contrary, the payment of benefits under this article shall be determined and
5 made in accordance with Section 401(a)(9) of the Internal Revenue Code and the federal
6 regulations promulgated thereunder as applicable to governmental plans, including without
7 limitation the incidental death benefit provisions of Section 401(a)(9)(G) of the Internal Revenue
8 Code and the regulations thereunder. Any term used in this article has the same meaning as
9 when used in a comparable context in Section 401(a)(9) of the Internal Revenue Code and the
10 federal regulations promulgated thereunder unless a different meaning is clearly required by the
11 context or definition in this article. The following provisions apply to payments of benefits required
12 under this article:

13 (a) The payment of benefits under the defined contribution system to any member shall
14 be distributed to him or her not later than the required beginning date, or be distributed to him or
15 her commencing not later than the required beginning date, in accordance with regulations
16 prescribed under Section 401(a)(9) of the Internal Revenue Code, over the life of the member or
17 over the lives of the member and his or her beneficiary or over a period not extending beyond the
18 life expectancy of the member and his or her beneficiary: *Provided*, That the requirements of this
19 section may not be construed to grant a right to a form of benefit which are not otherwise available
20 to a particular member under this retirement system. Benefit payments under this section shall

21 not be delayed pending, or contingent upon, receipt of an application for retirement from the
22 member.

23 (b) If a member dies after distribution to him or her has commenced pursuant to this
24 section but before his or her entire interest in the system has been distributed, then the remaining
25 portion of that interest shall be distributed at least as rapidly as under the method of distribution
26 being used at the date of his or her death.

27 (c) If a member dies before distribution to him or her has commenced, then his or her
28 entire interest in the retirement system is to be distributed by December 31 of the calendar year
29 containing the fifth anniversary of the member's death, unless the provisions of subsection (d) of
30 this section apply.

31 (d) If a member dies before distribution to him or her has commenced, and the member's
32 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,
33 distributions are to be made over the life of that beneficiary or over a period certain not greater
34 than the life expectancy of that beneficiary, commencing on or before the following:

35 (1) December 31 of the calendar year immediately following the calendar year in which
36 the member died; or

37 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
38 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
39 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

40 (A) December 31 of the calendar year in which the member would have attained age
41 seventy and one-half; or

42 (B) December 31 of the calendar year immediately following the calendar year in which
43 the member died.

44 (e) If a member dies before distribution to him or her has commenced and the survivor
45 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
46 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section

47 may elect to have life expectancy treatment apply to the distribution for purposes of determining
48 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
49 election shall not delay the required distribution of the deceased member's entire interest in the
50 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
51 the member's death as required by subsection (c) of this section: *Provided, however*, That the
52 election is timely made in a form acceptable to the board on or before the following:

53 (1) December 31 of the calendar year immediately following the calendar year in which
54 the member died; or

55 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
56 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
57 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
58 before the earlier of (A) or (B) below:

59 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
60 year in which the member died; or (ii) December 31 of the calendar year in which the member
61 would have attained age seventy and one-half; or

62 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

63 (f) For purposes of this section, any amount paid to a child of a member will be treated as
64 if it had been paid to the surviving spouse of the member if the remaining amount becomes
65 payable to the surviving spouse when the child reaches the age of majority.

CHAPTER 51. COURTS AND THEIR OFFICERS.

ARTICLE 9. RETIREMENT SYSTEM FOR JUDGES OF COURTS OF RECORD.

§51-9-12b. Federal minimum required distributions.

1 The requirements of this section apply to any distribution of a member's or beneficiaries'
2 interest and take precedence over any inconsistent provisions of this retirement system. This
3 section applies to plan years beginning after December 31, 1986. Notwithstanding anything in the

4 retirement system to the contrary, the payment of benefits under this article shall be determined
5 and made in accordance with Section 401(a)(9) of the Internal Revenue Code and the federal
6 regulations promulgated thereunder as applicable to governmental plans. Any term used in this
7 article has the same meaning as when used in a comparable context in Section 401(a)(9) of the
8 Internal Revenue Code and the federal regulations promulgated thereunder unless a different
9 meaning is clearly required by the context or definition in this article. The following provisions
10 apply to payments of benefits required under this article:

11 (a) The payment of benefits under the retirement system to any member shall be
12 distributed to him or her not later than the required beginning date, or be distributed to him or her
13 commencing not later than the required beginning date, in accordance with regulations prescribed
14 under Section 401(a)(9) of the Internal Revenue Code, over the life of the member or over the
15 lives of the member and his or her beneficiary or over a period not extending beyond the life
16 expectancy of the member and his or her beneficiary: *Provided*, That the requirements of this
17 section may not be construed to grant a right to a form of benefit which is not otherwise available
18 to a particular member under this retirement system. Benefit payments under this section shall
19 not be delayed pending, or contingent upon, receipt of an application for retirement from the
20 member.

21 (b) If a member dies after distribution to him or her has commenced pursuant to this
22 section but before his or her entire interest in the retirement system has been distributed, then
23 the remaining portion of that interest shall be distributed at least as rapidly as under the method
24 of distribution being used at the date of his or her death.

25 (c) If a member dies before distribution to him or her has commenced, then his or her
26 entire interest in the retirement system is to be distributed by December 31 of the calendar year
27 containing the fifth anniversary of the member's death, unless the provisions of subsection (d) of
28 this section apply.

29 (d) If a member dies before distribution to him or her has commenced, and the member's
30 interest is eligible to be paid in the form of a survivor annuity to a designated beneficiary,
31 distributions are to be made over the life of that beneficiary or over a period certain not greater
32 than the life expectancy of that beneficiary, commencing on or before the following:

33 (1) December 31 of the calendar year immediately following the calendar year in which
34 the member died; or

35 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
36 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one
37 hundred percent of the survivor benefit, distributions are to commence on or before the later of:

38 (A) December 31 of the calendar year in which the member would have attained age
39 seventy and one-half; or

40 (B) December 31 of the calendar year immediately following the calendar year in which
41 the member died.

42 (e) If a member dies before distribution to him or her has commenced and the survivor
43 annuity provisions of subsection (d) of this section are not applicable, any designated beneficiary
44 who is eligible to receive a distribution pursuant to the provisions of subsection (c) of this section
45 may elect to have life expectancy treatment apply to the distribution for purposes of determining
46 whether any portion of the distribution is an eligible rollover distribution: *Provided*, That any such
47 election shall not delay the required distribution of the deceased member's entire interest in the
48 retirement system beyond December 31 of the calendar year containing the fifth anniversary of
49 the member's death as required by subsection (c) of this section: *Provided, however*, That the
50 election is timely made in a form acceptable to the board on or before the following:

51 (1) December 31 of the calendar year immediately following the calendar year in which
52 the member died; or

53 (2) If the member's sole designated beneficiary is either the surviving spouse or a former
54 spouse who, as an alternate payee under a Qualified Domestic Relations Order, is receiving one

55 hundred percent of the survivor benefit, election of life expectancy treatment must be made on or
56 before the earlier of (A) or (B) below:

57 (A) The later of: (i) December 31 of the calendar year immediately following the calendar
58 year in which the member died; or (ii) December 31 of the calendar year in which the member
59 would have attained age seventy and one-half; or

60 (B) October 31 of the calendar year containing the fifth anniversary of the member's death.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Debra Hunsbaw
.....
Chairman, House Committee

Mark R. Sheppard
.....
Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

Stephanie J. Annunzio
.....
Clerk of the House of Delegates

Clark Barrett
.....
Clerk of the Senate

Robert M. Bell
.....
Speaker of the House of Delegates

William B. Lumbard
.....
President of the Senate

FILED
2017 APR 11 P 3:41
OFFICE WEST VIRGINIA
SECRETARY OF STATE

The within *is approved* this the *11th*
day of *April* 2017.

Jim Justice
.....
Governor

PRESENTED TO THE GOVERNOR

APR 06 2017

Time — 9:18am