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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. **3153**

1.1 A bill for an act
1.2 relating to retirement; Brooklyn Park Firefighters' Relief Association; dissolution
1.3 of the relief association and termination of the retirement plan.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **BROOKLYN PARK FIREFIGHTERS' RELIEF ASSOCIATION**
1.6 **DISSOLUTION AND PLAN TERMINATION.**

1.7 (a) Notwithstanding any provision of Minnesota Statutes, chapters 424A, 424B, or any
1.8 other law to the contrary, the retirement plan administered by the Brooklyn Park Firefighters'
1.9 Relief Association is terminated and the relief association is dissolved in accordance with
1.10 the provisions of this section following the payment by the relief association of all benefits,
1.11 the settlement of all legal obligations, and the distribution of all remaining assets of the
1.12 relief association.

1.13 (b) For the purposes of this section:

1.14 (1) "alternate payee" means a spouse, former spouse, child, or other dependent of a
1.15 volunteer firefighter, who is recognized by a divorce decree or domestic relations order as
1.16 having a right to receive all or a portion of the volunteer firefighter's account;

1.17 (2) "city" means the city of Brooklyn Park;

1.18 (3) "relief association" means the Brooklyn Park Firefighters' Relief Association;

1.19 (4) "retirement plan" means the defined contribution retirement plan sponsored,
1.20 administered, and maintained by the relief association; and

2.1 (5) "volunteer firefighter" means a volunteer firefighter, as defined in Minnesota Statutes,
2.2 section 424A.001, subdivision 10, employed or previously employed by the city and who
2.3 has an account in the retirement plan.

2.4 (c) The retirement plan is terminated and the volunteer firefighters become 100 percent
2.5 vested in their accounts in the retirement plan effective on December 31, 2019, or, if earlier,
2.6 the date that the city terminates the employment of the last of its volunteer firefighters. For
2.7 purposes of this section, the city will be considered to have terminated the employment of
2.8 a volunteer firefighter even if the city hires or continues to employ the volunteer firefighter
2.9 as a part-time or full-time city employee performing firefighting or other services.

2.10 (d) The account of each volunteer firefighter who becomes fully vested under paragraph
2.11 (c) shall include an allocation of any forfeiture that is required to occur on December 31,
2.12 2019, if the volunteer firefighter is entitled to such allocation under the bylaws of the relief
2.13 association. Any account so forfeited shall not be included in the accounts that become fully
2.14 vested under paragraph (c).

2.15 (e) The relief association is dissolved effective on the date that the relief association
2.16 completes the following actions:

2.17 (1) prepares and files with the Office of the State Auditor final audited financial
2.18 statements, pursuant to Minnesota Statutes, section 424A.014, subdivision 1;

2.19 (2) satisfies the requirements of Minnesota Statutes, section 424B.20, subdivision 3,
2.20 including the settlement of legal obligations owed to any party to the extent authorized by
2.21 Minnesota Statutes, section 424A.05, subdivision 3;

2.22 (3) distributes the account of each volunteer firefighter, regardless of the age of the
2.23 volunteer firefighter, and each alternate payee, in the form of a lump sum payment or direct
2.24 rollover, at the election of the volunteer firefighter or alternate payee; and

2.25 (4) satisfies the requirements of Minnesota Statutes, section 424B.20, subdivision 5,
2.26 including the transfer of records to the city and notice to the commissioner of revenue, the
2.27 state auditor, and the secretary of state.

2.28 (f) Within 60 days after the distribution of the accounts under paragraph (e), clause (3),
2.29 the city shall pay a supplemental lump sum benefit to each volunteer firefighter and survivor
2.30 who satisfies the requirements of Minnesota Statutes, section 424A.10, subdivision 2,
2.31 regardless of the age of the volunteer firefighter.

3.1 (g) The city shall file for and the commissioner of revenue shall reimburse the city
3.2 pursuant to Minnesota Statutes, section 424A.10, subdivision 3, for the supplemental benefits
3.3 paid under paragraph (f).

3.4 (h) The city is subject to Minnesota Statutes, section 477B.04, subdivision 3, paragraph
3.5 (c), for calendar year 2020 with respect to any fire state aid it receives, including the
3.6 requirement that it disburse the fire state aid solely for the purposes authorized by Minnesota
3.7 Statutes, section 424A.08.

3.8 **EFFECTIVE DATE; LOCAL APPROVAL.** This section is effective the day after
3.9 the Brooklyn Park City Council and its chief clerical officer timely complete their compliance
3.10 with Minnesota Statutes, section 645.021, subdivisions 2 and 3.