

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 12-0088

Introduced by: The Council President
At the request of: The Administration (Retirement Systems)
Introduced and read first time: June 4, 2012
Assigned to: Taxation, Finance and Economic Development Committee
Committee Report: Favorable
Council action: Adopted
Read second time: June 25, 2012

AN ORDINANCE CONCERNING

**Employees', Elected Officials', and Fire and Police Employees' Retirement Systems –
Technical Revisions**

FOR the purpose of providing that the Employees', Elected Officials', and Fire and Police Employees' Retirement Systems need comply only with a "reasonable good faith interpretation" of Internal Revenue Code § 401(a)(9); expanding the vehicles into which eligible distributions from these Systems can be rolled over, to include qualified defined benefit plans, § 403(b) tax-deferred annuity plans, certain § 457(b) plans, and Roth IRAs; permitting non-spouse beneficiaries of Systems members to make rollovers; removing a restriction on rollovers by surviving spouses of members of the Employees' and Elected Officials' Systems; clarifying the availability of the non-line-of-duty death benefit for members of the Fire and Police Employees' System who are on military service; applying cost-of-living adjustments to increase the \$160,000 limit on annual Fire and Police Employees' Retirement System benefits under § 415 of the Internal Revenue Code and applying those cost-of-living adjustments to retired members of the Fire and Police Employees' Retirement System; conforming certain provisions to the Internal Revenue Code; correcting, clarifying, and conforming related provisions; providing for a special effective date; and generally relating to the Employees', Elected Officials', and Fire and Police Employees' Retirement Systems of the City of Baltimore.

BY repealing and reordaining, with amendments
Article 22 - Retirement Systems
Section(s) 9(r) and (t)(1), 22(m) and (o)(1), and
34(h)(1), (t), (u)(1), (u)(3), and (w)(1)
Baltimore City Code
(Edition 2000)

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the Laws of Baltimore City read as follows:

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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Baltimore City Code

Article 22. Retirement Systems

Subtitle – Employees’ Retirement System

§ 9. Class C membership.

(r) *Compliance with Internal Revenue Code § 401(a)(9).*

(1) Distributions under this subtitle shall be made in accordance with [the regulations adopted under] A REASONABLE GOOD FAITH INTERPRETATION OF Internal Revenue Code § 401(a)(9), as applicable to this [system] SYSTEM [, including Regulation § 1.401(a)(9)-2, which regulations override any distribution options in this subtitle to the extent of any inconsistency]. This subsection is intended to comply with [the requirements] A REASONABLE GOOD FAITH INTERPRETATION of Internal Revenue Code § 401(a)(9) to the extent applicable to this [system] SYSTEM, and [shall] MAY not be interpreted to impose any requirements on this [system] SYSTEM or on any member or beneficiary OF THIS SYSTEM beyond those required to comply with A REASONABLE GOOD FAITH INTERPRETATION OF § 401(a)(9). This subsection only specifies the latest permissible time by which distributions must begin and the longest permissible period over which distributions may be made, and in no way precludes any earlier commencement or more rapid distribution provided for in this subtitle.

(2) Distribution of a member’s retirement benefit shall begin no later than the April 1 following the calendar year during which the member both has reached age 70½ and has terminated employment with the City. Distribution shall be made over a period not extending beyond the life of the member or the joint lives of the member and his or her beneficiary.

(3) If a member dies before distribution of his or her retirement benefit begins, the member’s entire benefit shall be distributed within 5 years after death. This requirement is deemed satisfied by any distribution of the member’s benefit payable to his or her DESIGNATED beneficiary over a period not extending beyond the life or life expectancy of the beneficiary, as long as those distributions begin no later than December 31 of the calendar year following the calendar year of the member’s death. However, if the DESIGNATED beneficiary is the member’s surviving spouse, the date on which the distributions are required to begin is December 31 of the calendar year in which the member would have attained age 70½. This paragraph (3) does not apply if distribution of the member’s benefit began before his or her death and the remaining portion of the member’s benefit is distributed at least as rapidly as under the method of distribution being used at the date of the member’s death. Any amount paid to a child is treated as if it HAD BEEN PAID TO A SURVIVING SPOUSE IF THAT AMOUNT is paid to the surviving spouse when that child reaches the age of majority.

(t) *Eligible rollover distribution.*

(1) *Definitions.*

(A) In this subsection, the following terms have the meanings indicated:

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1 (B) (i) “Eligible rollover distribution” means any distribution of all or any portion of
2 the balance to the credit of the distributee.

3 (ii) “Eligible rollover distribution” does not include:

- 4 1. any distribution that is one of a series of substantially equal periodic
5 payments (not less frequently than annually) made for the life (or life
6 expectancy) of the distributee or the joint lives (or joint life
7 expectancies) of the distributee and the distributee’s designated
8 beneficiary, or for a specified period of 10 years or more;
- 9 2. any distribution to the extent that it is required under Internal Revenue
10 Code § 401(a)(9); and
- 11 3. the portion of any distribution that is not includible in gross income,
12 determined without regard to the exclusion for net unrealized
13 appreciation with respect to employer securities.

14 (III) 1. A PORTION OF A DISTRIBUTION DOES NOT FAIL TO BE AN “ELIGIBLE
15 ROLLOVER DISTRIBUTION” MERELY BECAUSE THE PORTION CONSISTS OF
16 AFTER-TAX EMPLOYEE CONTRIBUTIONS THAT ARE NOT INCLUDIBLE IN
17 GROSS INCOME.

18 2. HOWEVER, THE PORTION MAY BE TRANSFERRED ONLY TO:

- 19 I. AN INDIVIDUAL RETIREMENT ACCOUNT OR ANNUITY DESCRIBED IN
20 INTERNAL REVENUE CODE § 408(A) OR (B);
- 21 II. FOR TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2001, AND
22 BEFORE JANUARY 1, 2007, TO A QUALIFIED TRUST THAT IS PART OF
23 A DEFINED CONTRIBUTION PLAN THAT AGREES TO SEPARATELY
24 ACCOUNT FOR AMOUNTS SO TRANSFERRED, INCLUDING
25 SEPARATELY ACCOUNTING FOR THE PORTION OF THE DISTRIBUTION
26 THAT IS INCLUDIBLE IN GROSS INCOME AND THE PORTION OF THE
27 DISTRIBUTION THAT IS NOT SO INCLUDIBLE; OR
- 28 III. FOR TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2006, TO A
29 QUALIFIED TRUST OR TO AN ANNUITY CONTRACT DESCRIBED IN
30 INTERNAL REVENUE CODE § 403(B), IF THE TRUST OR CONTRACT
31 PROVIDES FOR SEPARATE ACCOUNTING FOR AMOUNTS SO
32 TRANSFERRED (INCLUDING INTEREST ON THOSE AMOUNTS),
33 INCLUDING SEPARATELY ACCOUNTING FOR THE PORTION OF THE
34 DISTRIBUTION THAT IS INCLUDIBLE IN GROSS INCOME AND THE
35 PORTION OF THE DISTRIBUTION THAT IS NOT SO INCLUDIBLE.

36 (C) [(i)] “Eligible retirement plan” means any of the following that accepts the
37 distributee’s eligible rollover distribution:

- 38 (I) [1.] an individual retirement account described in Internal Revenue Code
39 § 408(a);

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1 (II) [2.] an individual retirement annuity described in Internal Revenue Code
2 § 408(b);

3 (III) [3.] an annuity plan described in Internal Revenue Code § 403(a); [or]

4 (IV) [4.] a qualified trust described in Internal Revenue Code § 401(a);

5 (V) AN ANNUITY CONTRACT DESCRIBED IN INTERNAL REVENUE CODE § 403(B);

6 (VI) AN ELIGIBLE PLAN DESCRIBED IN INTERNAL REVENUE CODE § 457(B), IF IT
7 IS MAINTAINED BY A STATE, POLITICAL SUBDIVISION OF A STATE, OR ANY
8 AGENCY OR INSTRUMENTALITY OF A STATE OR POLITICAL SUBDIVISION OF
9 A STATE AND IT AGREES TO SEPARATELY ACCOUNT FOR AMOUNTS
10 TRANSFERRED INTO THAT PLAN FROM THIS SYSTEM; OR

11 (VII) FOR DISTRIBUTIONS MADE ON OR AFTER JANUARY 1, 2008, A ROTH IRA
12 DESCRIBED IN INTERNAL REVENUE CODE § 408A, SUBJECT TO THE
13 RESTRICTIONS THAT APPLY TO ROLLOVERS TO A ROTH IRA.

14 [(ii) However, in the case of an eligible rollover distribution to the surviving
15 spouse, an eligible retirement plan is an individual retirement account or
16 individual retirement annuity.]

17 (D) (i) “Distributee” means an employee or former employee.

18 (ii) In addition, the employee’s or former employee’s surviving spouse and the
19 employee’s or former employee’s spouse or former spouse who is the alternate
20 payee under a qualified domestic relations order, as defined in Internal
21 Revenue Code § 414(p), are “distributees” with regard to the interest of the
22 spouse or former spouse.

23 (iii) EFFECTIVE JULY 1, 2010, A “DISTRIBUTE” ALSO INCLUDES THE EMPLOYEE’S
24 OR FORMER EMPLOYEE’S NONSPOUSE DESIGNATED BENEFICIARY. IN THE CASE
25 OF A NONSPOUSE BENEFICIARY, THE DIRECT ROLLOVER MAY BE MADE ONLY TO
26 AN INDIVIDUAL RETIREMENT ACCOUNT OR ANNUITY DESCRIBED IN INTERNAL
27 REVENUE CODE § 408(A) OR (B) (“IRA”) THAT IS ESTABLISHED ON BEHALF OF
28 THE DESIGNATED BENEFICIARY AND THAT WILL BE TREATED AS AN INHERITED
29 IRA UNDER § 402(C)(11).

30 (E) “Direct rollover” means a payment under this subtitle to the eligible retirement
31 plan specified by the distributee.

32 **Subtitle – Elected Officials’ Retirement System**

33 **§ 22. Benefits.**

34 (m) *Compliance with Internal Revenue Code § 401(a)(9).*

35 (1) Distributions under this subtitle shall be made in accordance with [the regulations
36 adopted under] A REASONABLE GOOD FAITH INTERPRETATION OF Internal Revenue

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1 Code § 401(a)(9), as applicable to this [system] SYSTEM[, including Regulation
2 § 1.401(a)(9)-2, which regulations override any distribution options in this subtitle to
3 the extent of any inconsistency]. This subsection is intended to comply with [the
4 requirements] A REASONABLE GOOD FAITH INTERPRETATION of Internal Revenue
5 Code § 401(a)(9) to the extent applicable to this [system] SYSTEM, and [shall] MAY
6 not be interpreted to impose any requirements on this [system] SYSTEM or on any
7 member or beneficiary OF THIS SYSTEM beyond those required to comply with A
8 REASONABLE GOOD FAITH INTERPRETATION OF § 401(a)(9). This subsection only
9 specifies the latest permissible time by which distributions must begin and the longest
10 permissible period over which distributions may be made, and in no way precludes
11 any earlier commencement or more rapid distribution provided for in this subtitle.

12 (2) Distribution of a member's retirement benefit shall begin no later than the April 1
13 following the calendar year during which the member both has reached age 70½ and
14 has terminated employment with the City. Distribution shall be made over a period
15 not extending beyond the life of the member or the joint lives of the member and his
16 or her beneficiary.

17 (3) If a member dies before distribution of his or her retirement benefit begins, the
18 member's entire benefit shall be distributed within 5 years after death. This
19 requirement is deemed satisfied by any distribution of the member's benefit payable
20 to his or her DESIGNATED beneficiary over a period not extending beyond the life or
21 life expectancy of the beneficiary, as long as those distributions begin no later than
22 December 31 of the calendar year following the calendar year of the member's death.
23 However, if the DESIGNATED beneficiary is the member's surviving spouse, the date
24 on which the distributions are required to begin is December 31 of the calendar year
25 in which the member would have attained age 70½. This paragraph (3) does not
26 apply if distribution of the member's benefit began before his or her death and the
27 remaining portion of the member's benefit is distributed at least as rapidly as under
28 the method of distribution being used at the date of the member's death. Any amount
29 paid to a child is treated as if it HAD BEEN PAID TO A SURVIVING SPOUSE IF THAT
30 AMOUNT is paid to the surviving spouse when that child reaches the age of majority.

31 (o) *Eligible rollover distribution.*

32 (1) *Definitions.*

33 (i) In this subsection, the following terms have the meanings indicated:

34 (ii)(A) "Eligible rollover distribution" means any distribution of all or any portion of
35 the balance to the credit of the distributee.

36 (B) "Eligible rollover distribution" does not include:

- 37 1. any distribution that is one of a series of substantially equal periodic
38 payments (not less frequently than annually) made for the life (or life
39 expectancy) of the distributee or the joint lives (or joint life
40 expectancies) of the distributee and the distributee's designated
41 beneficiary, or for a specified period of 10 years or more;

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1 (F) AN ELIGIBLE PLAN DESCRIBED IN INTERNAL REVENUE CODE § 457(B), IF IT
2 IS MAINTAINED BY A STATE, POLITICAL SUBDIVISION OF A STATE, OR ANY
3 AGENCY OR INSTRUMENTALITY OF A STATE OR POLITICAL SUBDIVISION OF
4 A STATE AND IT AGREES TO SEPARATELY ACCOUNT FOR AMOUNTS
5 TRANSFERRED INTO THAT PLAN FROM THIS SYSTEM; OR

6 (G) FOR DISTRIBUTIONS MADE ON OR AFTER JANUARY 1, 2008, A ROTH IRA
7 DESCRIBED IN INTERNAL REVENUE CODE § 408A, SUBJECT TO THE
8 RESTRICTIONS THAT APPLY TO ROLLOVERS TO A ROTH IRA.

9 [(B) However, in the case of an eligible rollover distribution to the surviving
10 spouse, an eligible retirement plan is an individual retirement account or
11 individual retirement annuity.]

12 (iv) (A) “Distributee” means an employee or former employee.

13 (B) In addition, the employee’s or former employee’s surviving spouse and the
14 employee’s or former employee’s spouse or former spouse who is the alternate
15 payee under a qualified domestic relations order, as defined in Internal
16 Revenue Code § 414(p), are “distributees” with regard to the interest of the
17 spouse or former spouse. EFFECTIVE JULY 1, 2010, A “DISTRIBUTE” ALSO
18 INCLUDES THE EMPLOYEE’S OR FORMER EMPLOYEE’S NONSPOUSE DESIGNATED
19 BENEFICIARY. IN THE CASE OF A NONSPOUSE BENEFICIARY, THE DIRECT
20 ROLLOVER MAY BE MADE ONLY TO AN INDIVIDUAL RETIREMENT ACCOUNT OR
21 ANNUITY DESCRIBED IN INTERNAL REVENUE CODE § 408(A) OR (B) (“IRA”)
22 THAT IS ESTABLISHED ON BEHALF OF THE DESIGNATED BENEFICIARY AND THAT
23 WILL BE TREATED AS AN INHERITED IRA UNDER § 402(C)(11).

24 (v) “Direct rollover” means a payment under this subtitle to the eligible retirement
25 plan specified by the distributee.

26 **Subtitle – Fire and Police Employees’ Retirement System**

27 **§ 34. Benefits.**

28 (h) *Non-line-of-duty death benefit.*

29 (1) *Scope of subsection.*

30 This subsection (h) applies to a member who dies while [actively employed] IN
31 EMPLOYMENT STATUS (INCLUDING A MEMBER WHO DIES WHILE PERFORMING
32 “QUALIFIED MILITARY SERVICE”, AS DEFINED IN INTERNAL REVENUE CODE § 414(U)),
33 but whose death does not qualify under subsection (i) as a line-of-duty death.

34 (t) *Compliance with Internal Revenue Code § 415.*

35 (1) Notwithstanding any other provision of this subtitle, no benefits are provided under
36 this subtitle to the extent that they exceed the limitations applicable to governmental
37 plans covering Police and Fire Department employees in Internal Revenue Code
38 § 415 and the regulations adopted under it.

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1 (2) THE \$160,000 DOLLAR LIMITATION UNDER INTERNAL REVENUE CODE § 415(B)(1)(A)
2 SHALL BE AUTOMATICALLY ADJUSTED UNDER § 415(D), EFFECTIVE JANUARY 1 OF
3 EACH YEAR AND AS PUBLISHED IN THE INTERNAL REVENUE BULLETIN. AUTOMATIC
4 ADJUSTMENTS UNDER § 415(D) THAT BECOME EFFECTIVE AFTER A MEMBER HAS
5 TERMINATED EMPLOYMENT WITH THE CITY SHALL APPLY WITH RESPECT TO THAT
6 MEMBER'S BENEFIT.

7 (u) *Compliance with Internal Revenue Code § 401(a)(9).*

8 (1) Distributions under this subtitle shall be made in accordance with [the regulations
9 adopted under] A REASONABLE GOOD FAITH INTERPRETATION OF Internal Revenue
10 Code § 401(a)(9), as applicable to this [system] SYSTEM[, including Regulation
11 § 1.401(a)(9)-2, which regulations override any distribution options in this subtitle to
12 the extent of any inconsistency]. This subsection is intended to comply with [the
13 requirements] A REASONABLE GOOD FAITH INTERPRETATION of Internal Revenue Code
14 § 401(a)(9) to the extent applicable to this [system] SYSTEM, and [shall] MAY not be
15 interpreted to impose any requirements on this [system] SYSTEM or on any member or
16 beneficiary OF THIS SYSTEM beyond those required to comply with A REASONABLE
17 GOOD FAITH INTERPRETATION of § 401(a)(9). This subsection only specifies the latest
18 permissible time by which distributions must begin and the longest permissible period
19 over which distributions may be made, and in no way precludes any earlier
20 commencement or more rapid distribution provided for in this subtitle.

21 (3) If a member dies before distribution of his or her retirement benefit begins, the
22 member's entire benefit shall be distributed within 5 years after death. This
23 requirement is deemed satisfied by any distribution of the member's benefit payable
24 to his or her DESIGNATED beneficiary over a period not extending beyond the life or
25 life expectancy of the beneficiary, as long as those distributions begin no later than
26 December 31 of the calendar year following the calendar year of the member's death.
27 However, if the DESIGNATED beneficiary is the member's surviving spouse, the date
28 on which the distributions are required to begin is December 31 of the calendar year
29 in which the member would have attained age 70½. This paragraph (3) does not
30 apply if distribution of the member's benefit began before his or her death and the
31 remaining portion of the member's benefit is distributed at least as rapidly as under
32 the method of distribution being used at the date of the member's death. Any amount
33 paid to a child is treated as if it HAD BEEN PAID TO A SURVIVING SPOUSE IF THAT
34 AMOUNT is paid to the surviving spouse when that child reaches the age of majority.

35 (w) *Eligible rollover distribution.*

36 (1) *Definitions.*

37 (A) In this subsection, the following terms have the meanings indicated:

38 (B) (i) "Eligible rollover distribution" means any distribution of all or any portion of
39 the balance to the credit of the distributee.

40 (ii) "Eligible rollover distribution" does not include:

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- 1 1. any distribution that is one of a series of substantially equal periodic
2 payments (not less frequently than annually) made for the life (or life
3 expectancy) of the distributee or the joint lives (or joint life
4 expectancies) of the distributee and the distributee’s designated
5 beneficiary, or for a specified period of 10 years or more;
- 6 2. any distribution to the extent that it is required under Internal Revenue
7 Code § 401(a)(9); and
- 8 3. the portion of any distribution that is not includible in gross income,
9 determined without regard to the exclusion for net unrealized
10 appreciation with respect to employer securities.

11 (III) 1. A PORTION OF A DISTRIBUTION DOES NOT FAIL TO BE AN “ELIGIBLE
12 ROLLOVER DISTRIBUTION” MERELY BECAUSE THE PORTION CONSISTS OF
13 AFTER-TAX EMPLOYEE CONTRIBUTIONS THAT ARE NOT INCLUDIBLE IN
14 GROSS INCOME.

15 2. HOWEVER, THE PORTION MAY BE TRANSFERRED ONLY TO:

- 16 I. AN INDIVIDUAL RETIREMENT ACCOUNT OR ANNUITY DESCRIBED IN
17 INTERNAL REVENUE CODE § 408(A) OR (B);
- 18 II. FOR TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2001, AND
19 BEFORE JANUARY 1, 2007, TO A QUALIFIED TRUST THAT IS PART OF
20 A DEFINED CONTRIBUTION PLAN THAT AGREES TO SEPARATELY
21 ACCOUNT FOR AMOUNTS SO TRANSFERRED, INCLUDING
22 SEPARATELY ACCOUNTING FOR THE PORTION OF THE DISTRIBUTION
23 THAT IS INCLUDIBLE IN GROSS INCOME AND THE PORTION OF THE
24 DISTRIBUTION THAT IS NOT SO INCLUDIBLE; OR
- 25 III. FOR TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2006, TO A
26 QUALIFIED TRUST OR TO AN ANNUITY CONTRACT DESCRIBED IN
27 INTERNAL REVENUE CODE § 403(B), IF THE TRUST OR CONTRACT
28 PROVIDES FOR SEPARATE ACCOUNTING FOR AMOUNTS SO
29 TRANSFERRED (INCLUDING INTEREST ON THOSE AMOUNTS),
30 INCLUDING SEPARATELY ACCOUNTING FOR THE PORTION OF THE
31 DISTRIBUTION THAT IS INCLUDIBLE IN GROSS INCOME AND THE
32 PORTION OF THE DISTRIBUTION THAT IS NOT SO INCLUDIBLE.

33 (C) “Eligible retirement plan” means any of the following that accepts the
34 distributee’s eligible rollover distribution:

- 35 (i) an individual retirement account described in Internal Revenue Code
36 § 408(a);
- 37 (ii) an individual retirement annuity described in Internal Revenue Code
38 § 408(b);
- 39 (iii) an annuity plan described in Internal Revenue Code § 403(a);

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1 (iv) a qualified trust described in Internal Revenue Code § 401(a);

2 (v) an eligible deferred compensation plan described in Internal Revenue
3 Code § 457(b), [that] IF IT is maintained by a state, a political subdivision
4 of a state, or an agency or instrumentality of either; [or]

5 (vi) an annuity contract described in Internal Revenue Code § 403(b); OR

6 (VII) FOR DISTRIBUTIONS MADE ON OR AFTER JANUARY 1, 2008, A ROTH IRA
7 DESCRIBED IN INTERNAL REVENUE CODE § 408A, SUBJECT TO THE
8 RESTRICTIONS THAT APPLY TO ROLLOVERS TO A ROTH IRA.

9 (D) (i) “Distributee” means an employee or former employee.

10 (ii) In addition, the employee’s or former employee’s surviving spouse and the
11 employee’s or former employee’s spouse or former spouse who is the alternate
12 payee under a qualified domestic relations order, as defined in Internal
13 Revenue Code § 414(p), are “distributees” with regard to the interest of the
14 spouse or former spouse.

15 (iii) EFFECTIVE JULY 1, 2010, A “DISTRIBUTE” ALSO INCLUDES THE EMPLOYEE’S
16 OR FORMER EMPLOYEE’S NONSPOUSE DESIGNATED BENEFICIARY. IN THE CASE
17 OF A NONSPOUSE BENEFICIARY, THE DIRECT ROLLOVER MAY BE MADE ONLY TO
18 AN INDIVIDUAL RETIREMENT ACCOUNT OR ANNUITY DESCRIBED IN INTERNAL
19 REVENUE CODE § 408(A) OR (B) (“IRA”) THAT IS ESTABLISHED ON BEHALF OF
20 THE DESIGNATED BENEFICIARY AND THAT WILL BE TREATED AS AN INHERITED
21 IRA UNDER § 402(C)(11).

22 (E) “Direct rollover” means a payment under this subtitle to the eligible retirement
23 plan specified by the distributee.

24 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
25 are not law and may not be considered to have been enacted as a part of this or any prior
26 Ordinance.

27 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it is
28 enacted.

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Certified as duly passed this _____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,
this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City