

member has not attained the age of sixty, the additional pension equal to the difference between such allowance shall be reduced on an actuarial equivalent basis; provided, further, that the additional pension so provided herein shall not apply to any member whose accumulated contributions have been reduced by way of an execution, garnishment, attachment, or any other process whatsoever instituted by the Federal, State, County or Municipal Government for tax claim (but the enactment of this clause is not recognition of any right to institute any such process as a tax claim against the member).

(4) (b) A pension which, together with his annuity, shall provide a total retirement allowance equal to one-seventieth of his average final compensation, multiplied by the number of years of his creditable service, if such retirement allowance exceeds one-quarter of his average final compensation; otherwise, a pension which, together with his annuity, shall provide a total retirement allowance equal to one-quarter of his average final compensation, provided, however, that no such allowance shall exceed one-seventieth of his average final compensation multiplied by the number of years which would be creditable to him were his service to continue until the attainment of age 60 [-] *except that as to any member whose accumulated contributions have been reduced by way of an execution, garnishment, attachment, or any other process whatsoever instituted by the Federal, State, County or Municipal Government for tax claim, any disability retirement allowance due to the member shall be reduced by the actuarial equivalent of those contributions which were used to pay the tax claim, with interest to date of retirement, unless the member has redeposited those accumulated contributions, with interest, in his annuity savings account (but the enactment of this clause is not recognition of any right to institute any such process as a tax claim against the member).*

SEC. 2. *And be it further enacted, That this act shall take effect July 1, 1963.*

Approved April 17, 1963.

CHAPTER 309

(Senate Bill 19)

AN ACT to repeal and re-enact, with amendments, Sections 11 (3) (d), AND (3) (e) (1), and ~~(5) (b)~~ of Article 73B of the Annotated Code of Maryland (1957 Edition and 1962 Supplement), title "Pensions," subtitle "In General," amending the Employees' Retirement System Laws relating to the 1/70 guarantee and the event of certain legal process relating to a tax claim against a member
COMPUTATION OF PENSIONS PAYABLE TO MEMBERS OF THE SYSTEM.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sections 11 (3) (d), AND (3) (e) (1), and ~~(5) (b)~~ of Article 73B of the Annotated Code of Maryland (1957 Edition and 1962*