

participant if termination of the plan had occurred on the day before the plan date, and twenty percent (20%) of the first fifty thousand dollars (\$50,000.00) of the participant's average regular annual compensation during his last (5) years of service with the County multiplied by the number of years for which the full current costs of the plan have been met since the plan date.

(b) As of the ninetieth (90th) day after the date of termination of the plan or after the date of failure to meet the full current costs of the plan, the coverage of each restricted participant who is then living which is in excess of his unrestricted benefits will be cancelled. On and after the ninetieth (90th) day after the date of failure to meet the full current costs of the plan and prior to the date the full current costs of the plan are again met, no coverage may be provided for a restricted participant which would result in his coverage exceeding his unrestricted benefits.

(c) Solely for the purposes of this Section, any change in the terms of the plan resulting in a substantial reduction in County costs shall have the same effect as a termination of the plan unless the United States Commissioner of Internal Revenue has ruled that such change will not result in the failure of the plan to meet the requirements of Section 401 (a) of the Federal Internal Revenue Code.

(d) No coverage may be provided for a restricted participant on or after termination of the plan which would result in his coverage exceeding his unrestricted benefits.

(e) The terms of this subsection shall prevail over any other terms of the plan that may be inconsistent herewith.

Section 1-238.

**THE BEGINNING DATE OF THE PLAN AUTHORIZED BY THIS ORDINANCE SHALL BE JULY 1, 1969.**

*Section 2.* AND BE IT FURTHER ENACTED, That those Anne Arundel County officers and employees who consent to a withdrawal from the State Employees' Retirement System shall be transferred to the Anne Arundel County Retirement Plan, in accordance with the provisions of Section 28 of Article 73B of the Annotated Code of Maryland (1967 Replacement Volume and 1968 Supplement).

*Section 3.* AND BE IT FURTHER ENACTED, If any clause, sentence, part or parts of this subtitle, or any section thereof, shall be held by any court of competent jurisdiction to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining parts of this subtitle, or any section thereof. The County Council of Anne Arundel County, Maryland, hereby declares that it would have passed the remaining parts of this subtitle, or any section thereof, if they had known such clause, sentence, part or parts or any section thereof would be declared invalid or unconstitutional.

*Section 4.* AND BE IT FURTHER ENACTED, That all laws or parts of laws, public general or public local, inconsistent with the provisions of this ordinance are hereby repealed to the extent of any such inconsistency.