

The State Personnel and Pensions Article Review Committee notes, for consideration by the General Assembly, that under former Art. 73B, § 8-408(a)(2) — now subsection (a)(2)(ii) of this section — the Board of Trustees is required to pay a designated beneficiary or the estate of a member of the Natural Resources Pension System if the deceased member had “more than” 1 year of eligibility service. Similar provisions for other systems only require that deceased members have “at least” 1 year of eligibility service. The Committee notes that the General Assembly may wish to conform the language in subsection (a)(2)(ii) to those other provisions.

The State Personnel and Pensions Article Review Committee also notes, for consideration by the General Assembly, that in former Art. 73B, §§ 2-417(b), 3-414(b), 4-414(b), 5-413(b), 6-411(a)(2), 7-410(b), and 10-224(b) — now subsection (d) of this section — the Board of Trustees may provide the death benefit as group life insurance to allow beneficiaries the opportunity to receive a more favorable tax treatment. The Committee believes that this provision, enacted in 1973, has never been implemented because it is no longer a financially attractive option. The General Assembly may wish to delete this provision.

Defined terms: “Accumulated contributions” § 20-101

“Board of Trustees” § 20-101

“Correctional Officers’ Retirement System” § 20-101

“Designated beneficiary” § 20-101

“Earnable compensation” § 20-101

“Eligibility service” § 20-101

“Employees’ Pension System” § 20-101

“Employees’ Retirement System” § 20-101

“Local Fire and Police System” § 20-101

“Member” § 20-101

“Natural Resources Pension System” § 20-101

“State Police Retirement System” § 20-101

“Teachers’ Pension System” § 20-101

“Teachers’ Retirement System” § 20-101

29-203. SPECIAL DEATH BENEFIT — NATURAL RESOURCES PENSION SYSTEM.

(A) SCOPE OF SECTION.

THIS SECTION APPLIES ONLY TO AN INDIVIDUAL WHO DIES WHILE EMPLOYED AS A MEMBER OF THE NATURAL RESOURCES PENSION SYSTEM:

(1) WITHOUT WILLFUL NEGLIGENCE BY THE MEMBER; AND

(2) (I) WITH MORE THAN 2 YEARS OF ELIGIBILITY SERVICE; OR

(II) WITH DEATH ARISING OUT OF OR IN THE COURSE OF THE ACTUAL PERFORMANCE OF DUTY.

(B) IN GENERAL.