

~~{(11)}~~ ~~(42)~~ any other system or subsystem that the Board of Trustees administers.

21-123.

(e) (1) The Board of Trustees may commingle assets of the several systems, INCLUDING THE POSTRETIREMENT HEALTH BENEFITS TRUST FUND, if the Board of Trustees keeps [six] SEVEN sets of records that show:

(i) the percentage of participation of each State system or group of State systems, INCLUDING THE POSTRETIREMENT HEALTH BENEFITS TRUST FUND;

(ii) the percentage of income, gains, and losses applicable to each State system or group of State systems, INCLUDING THE POSTRETIREMENT HEALTH BENEFITS TRUST FUND; and

(iii) the total contributions and disbursements applicable to each State system or group of State systems, INCLUDING THE POSTRETIREMENT HEALTH BENEFITS TRUST FUND.

(2) The Board of Trustees shall keep records required by paragraph (1) of this subsection for each of the following:

(i) the group that consists of the Correctional Officers' Retirement System, the Employees' Pension System, the Employees' Retirement System, and the Legislative Pension Plan;

(ii) the Judges' Retirement System;

(iii) the Local Fire and Police System;

(iv) the Law Enforcement Officers' Pension System;

(v) the State Police Retirement System; [and]

(vi) the group that consists of the Teachers' Pension System and the Teachers' Retirement System; AND

(VII) THE POSTRETIREMENT HEALTH BENEFITS TRUST FUND.

TITLE 33. POSTRETIREMENT HEALTH ~~FUNDING SYSTEM~~ BENEFITS TRUST FUND.

33-101.

(A) THERE IS A POSTRETIREMENT HEALTH ~~FUNDING SYSTEM~~ BENEFITS TRUST FUND.

(B) THE ~~SYSTEM~~ POSTRETIREMENT HEALTH BENEFITS TRUST FUND SHALL BE ESTABLISHED AS A TAX-EXEMPT TRUST, IN ACCORDANCE WITH ~~§ 401(H)~~ § 115 OF THE INTERNAL REVENUE CODE OR OTHER APPLICABLE FEDERAL STATUTE.

(C) THE PURPOSE OF THE POSTRETIREMENT HEALTH ~~FUNDING SYSTEM~~ BENEFITS TRUST FUND IS TO ASSIST THE STATE IN FINANCING THE POSTRETIREMENT HEALTH INSURANCE SUBSIDY, AS SPECIFIED IN § 2-508 OF THIS ARTICLE.