

**ORDINANCE 14-O-49** amending Appendix C, Employees' Revised Pension Plan, of the Murfreesboro City Code, to comply with requirements regarding the treatment of same gender marriage by qualified retirement plans.

**WHEREAS**, Appendix C, Employees' Revised Pension Plan, of the Murfreesboro City Code will be revised in accordance with Ordinance 14-O-02; and,

**WHEREAS**, this Ordinance shall amend Appendix C as adopted in Ordinance 14-O-02.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURFREESBORO, TENNESSEE, AS FOLLOWS:**

SECTION 1. Appendix C of the Murfreesboro City Code is hereby amended by adding the following Article XVIII, Amendment of the Plan for Same Gender Marriage:

**ARTICLE XVIII. AMENDMENT OF THE PLAN FOR SAME GENDER MARRIAGE**

**SECTION 18.01.**

This amendment of the Plan is adopted to reflect guidance provided by the Internal Revenue Service in Revenue Ruling 2013-17 and Notice 2014-19 of the Internal Revenue Service (collectively, the "Guidance"). This amendment is intended as good faith compliance with the Guidance and is to be construed in accordance with the Guidance and such other guidance issued by the Service. This amendment shall be effective as of the dates set forth herein.

**SECTION 18.02.**

This amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this amendment.

**SECTION 18.03.**

Notwithstanding any provision of the Plan to the contrary, including any definitions therein, for purposes of rollover rights, required minimum distributions, federal income tax withholdings and such other provisions of the Code or other federal law to which this Plan is subject by federal law preemption, the Plan shall determine a person to be the legally married spouse of a Plan participant if:

- (A) Effective September 16, 2013, the marriage was validly entered into in a state whose laws authorized the marriage of two individuals of the same sex, regardless of the couple's state of domicile.
- (B) Effective June 26, 2013, but prior to September 16, 2013, the state in which the participant resides recognizes the legal marriage of two individuals of the same sex.

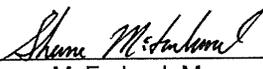
SECTION 2. That this Ordinance shall take effect fifteen (15) days after its passage upon third and final reading, the public welfare and the welfare of the City requiring it.

Passed:

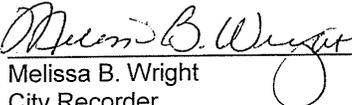
1<sup>st</sup> reading December 4, 2014

2<sup>nd</sup> reading December 11, 2014

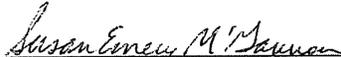
3<sup>rd</sup> reading January 8, 2015

  
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Shane McFarland, Mayor

ATTEST:

  
\_\_\_\_\_  
Melissa B. Wright  
City Recorder

APPROVED AS TO FORM:

  
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Susan Emery McGannon  
City Attorney

