

**HOUSE . . . . . No. 5389**

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Section 253 contained in the engrossed Bill relating to economic growth and relief for the Commonwealth (see House, No. 5374), which had been returned by His Excellency the Governor with recommendation of amendment (for message, see Attachment D of House, No. 5390). November 17, 2022.

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**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act relative to allowing members of retirement systems to buyback post-70 years if they did not previously elect to continue contributions past age 70.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to allow members of retirement systems to buyback post-70 years if they did not previously elect to continue contributions past age 70, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1           (a) Notwithstanding section 141 of chapter 47 of the acts of 2017, a member who made  
2 an election under section 90G<sup>3</sup>/<sub>4</sub> of chapter 32 of the General Laws prior to the enactment of  
3 section 28 of chapter 47 of the acts of 2017, may, within 60 days of the effective date of this act,  
4 repeal such election and be credited with any years of service subsequent to such election;  
5 provided, however, that such member: (i) has maintained continuous service since making such  
6 election; and (ii) is a member continuing in service as of the effective date of this act; provided,  
7 further, that such service shall not be credited until such member has paid into the annuity  
8 savings fund of such system, in 1 sum or in installments, upon such terms and conditions as the  
9 board may prescribe, makeup payments, for each year of creditable service sought, of an amount

10 equal to the per cent of the regular annual compensation of the member when said member  
11 entered the retirement system.

12 (b) Not later than 90 days after the effective date of this section, the state retirement  
13 board shall: (i) assess whether Internal Revenue Service letters of determination or a ruling on  
14 whether subsection (a) may be implemented without impairing the compliance of either or both  
15 the optional retirement plan and the state employees' retirement system with the Internal  
16 Revenue Code of 2022 is necessary; and (ii) request, if necessary, letters of determination or  
17 ruling from the Internal Revenue Service; provided, however, that if the state retirement board  
18 determination or ruling is necessary, subsection (a) shall not take effect unless and until the  
19 Internal Revenue Service issues a favorable ruling or determination that determines that the  
20 transfers described in this section will not result in non-compliance of either or both the optional  
21 retirement program and the state employees' retirement system with the Internal Revenue Code.