

Sec. 5. Section 15.36.260, chapter 11, Laws of 1961 and RCW 15.36-.260 are each amended to read as follows:

Milk and milk products for consumption in the raw state or for pasteurization shall be cooled within ~~((thirty minutes after))~~ two hours of completion of milking to ((fifty)) forty degrees Fahrenheit or less and maintained at that temperature until ((delivery, as determined)) picked up, in accordance with RCW 15.36.110, so long as the blend temperature after the first and following milkings does not exceed fifty degrees Fahrenheit. ~~((Milk delivered daily for pasteurization shall be cooled within thirty minutes after completion of milking to sixty degrees Fahrenheit or less and maintained at that temperature until delivered and dumped.~~

~~Milk delivered every other day for pasteurization shall be cooled to forty degrees Fahrenheit or lower at the place of production and shall not exceed forty-five degrees Fahrenheit at any time prior to pasteurization.))~~

Passed the Senate March 2, 1984.

Passed the House February 25, 1984.

Approved by the Governor March 27, 1984.

Filed in Office of Secretary of State March 27, 1984.

CHAPTER 227

[Substitute Senate Bill No. 4477]

RETIREMENT—TAX DEFERRAL BENEFITS

AN ACT Relating to retirement from public service; adding new sections to chapter 41.04 RCW; creating a new section; making an appropriation; and providing an effective date.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Sec. 1. There is added to chapter 41.04 RCW a new section to read as follows:

(1) The sole purpose of sections 2 and 3 of this act is to allow the members of the retirement systems created in chapters 2.10, 2.12, 41.26, 41.32, 41.40 and 43.43 RCW to enjoy the tax deferral benefits allowed under 26 USC 414(h). This act does not alter in any manner the provisions of RCW 41.26.450, 41.32.775 and 41.40.650 which require that the member contribution rates shall be set so as to provide fifty percent of the costs of the respective retirement plans.

(2) Should the legislature revoke any benefit allowed under this act, no affected employee shall be entitled thereafter to receive such benefit as a matter of contractual right.

NEW SECTION. Sec. 2. There is added to chapter 41.04 RCW a new section to read as follows:

(1) This section applies to all members without exception who are:

(a) Judges under the retirement system established under chapter 2.10 or 2.12 RCW;

(b) Employees of the state under the retirement system established by chapter 41.40 or 43.43 RCW;

(c) Employees of school districts under the retirement system established by chapter 41.32 or 41.40 RCW;

(d) Employees of educational service districts under the retirement system established by chapter 41.32 or 41.40 RCW; or

(e) Employees of community college districts under the retirement system established by chapter 41.32 or 41.40 RCW.

(2) Only for compensation earned after the effective date of the implementation of this section and as provided by section 414(h) of the federal internal revenue code, the employer of all the members specified in subsection (1) of this section shall pay only those member contributions as required under:

(a) RCW 2.10.090(1);

(b) RCW 2.12.060;

(c) RCW 41.32.260(2);

(d) RCW 41.32.350;

(e) RCW 41.32.775;

(f) RCW 41.40.330(1);

(g) RCW 41.40.650; and

(h) RCW 43.43.300.

(3) Only for the purposes of federal income taxation, the gross income of the member shall be reduced by the amount of the contribution to the respective retirement system paid by the employer.

(4) All member contributions to the respective retirement system paid by the employer as provided by this section, plus the accrued interest earned thereon, shall be paid to the member upon the withdrawal of funds or lump-sum payment of accumulated contributions as provided under the provisions of the retirement systems.

(5) At least forty-five days prior to implementing this section, the employer shall provide:

(a) A complete explanation of the effects of this section to all members; and

(b) Notification of such implementation to the director of the department of retirement systems.

NEW SECTION. Sec. 3. There is added to chapter 41.04 RCW a new section to read as follows:

(1) Employers of those members under chapters 41.26 and 41.40 RCW who are not specified in section 2 of this act may choose to implement the employer payment of all member contributions without exception under RCW 41.26.080(1), 41.26.450, 41.40.330(1), and 41.40.650. If the employer does so choose, the employer and members shall be subject to the same conditions and limitations of section 2 of this act.

(2) An employer exercising the option under this section may further choose to withdraw from and/or reestablish the provisions of section 2 of this act only once in a calendar year following forty-five days prior notice to the director of the department of retirement systems.

NEW SECTION. Sec. 4. This act shall take effect on September 1, 1984.

NEW SECTION. Sec. 5. There is appropriated for the biennium ending June 30, 1985, from the department of retirement systems expense fund to the department of retirement systems the sum of one hundred thirty-five thousand dollars, or so much thereof as may be necessary, to carry out the purposes of this act.

NEW SECTION. Sec. 6. If any part of this act is found to be in conflict with federal requirements, the conflicting part of the act is hereby declared to be inoperative solely to the extent of the conflict and such finding or determination shall not affect the operation of the remainder of the act in its application: PROVIDED, That the employee proportional contributions required under RCW 41.26.450, 41.32.775 and 41.40.650 may not be altered in any manner. The rules under this act shall meet federal requirements.

NEW SECTION. Sec. 7. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected: PROVIDED, That the employee proportional contributions required under RCW 41.26.450, 41.32.775 and 41.40.650 may not be altered in any manner.

Passed the Senate March 2, 1984.

Passed the House February 24, 1984.

Approved by the Governor March 27, 1984.

Filed in Office of Secretary of State March 27, 1984.

CHAPTER 228

[Engrossed Senate Bill No. 4500]

TAX DEFERRED ANNUITIES—SCHOOLS AND EDUCATIONAL EMPLOYEES

AN ACT Relating to school and educational employees' payroll deductions; and amending section 28A.58.560, chapter 223, Laws of 1969 ex. sess. as last amended by section 113, chapter 275, Laws of 1975 1st ex. sess. and RCW 28A.58.560.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 28A.58.560, chapter 223, Laws of 1969 ex. sess. as last amended by section 113, chapter 275, Laws of 1975 1st ex. sess. and RCW 28A.58.560 are each amended to read as follows:

The board of directors of any school district, the Washington state teachers' retirement system, the superintendent of public instruction, and educational service district superintendents are authorized to provide and