I-2014-003152 Book 0509 Pg: 339 12/10/2014 4:00 pm Pg 0339-0342 Fee: \$19.00 Doc: \$0.00 Danya Curtis - Adair County Clerk State of Oklahoma

ORDINANCE OF THE CITY OF STILWELL, OKLAHOMA ORDINANCE NO. 367

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AN ORDINANCE AMENDING THE EMPLOYEE RETIREMENT SYSTEM,
DEFINED BENEFIT PLAN OF THE CITY OF STILWELL, OKLAHOMA, TO
INCORPORATE THE DEFINITION OF SPOUSE; PROVIDING FOR EFFECTIVE
DATE, PROVIDING FOR REPEALER AND SEVERABILITY; AND DECLARING
AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF STILWELL, OKLAHOMA:

Section 1. AMENDATORY. The Employee Retirement System, Defined Benefit Plan of the City of Stilwell, is hereby amended, which is incorporated herein by reference. Pursuant to the authority vested in the undersigned, Subsection 2.1(mm) of the Oklahoma Municipal Retirement Fund Master Defined Benefit Plan (the "Plan") is hereby amended to read as follows and to renumber the current Subsection (mm) and the subsequent Subsections accordingly: "(mm) Spouse: Effective as of June 26, 2013 and in accordance with Revenue Ruling 2013-17 and IRS Notice 2014-19, for Federal tax purposes which may apply to qualified retirement plans under Code Section 401(a), the terms 'spouse,' 'husband,' and 'wife' include an individual married to a person of the same sex if the individuals are lawfully married under state law, and the term "marriage" includes such marriage between individuals of the same sex, and a marriage of same-sex individuals that was validly entered into in a state whose laws authorize the marriage of two individuals of the same sex even if the married couple is domiciled in a state that does not recognize the validity of same-sex marriages. For all other Plan purposes and which are not required for Federal tax purposes as described in the preceding sentence, the term 'spouse' will be defined as a spouse which is legally recognized in the State of Oklahoma." Except as otherwise provided in this Windsor Amendment to the Oklahoma Municipal Retirement Fund Master Defined Benefit Plan ("Amendment"), the Plan is hereby ratified and confirmed in all respects. This Amendment shall be effective as of June 26, 2013.

Section 2. **REPEALER.** All ordinances in conflict herewith are hereby repealed.

Section 3. **SEVERABILITY.** If any part, article, section, or subsection of this ordinance shall be held invalid or unconstitutional for any reason, such holding shall not be construed to impair or invalidate the remainder of this ordinance, notwithstanding such holding.

Section 4. **EMERGENCY.** It being immediately necessary for the preservation of the public peace, health, safety, and welfare of the City of Stilwell and the inhabitants thereof that this ordinance be put into full force and effect, an emergency is hereby declared to exist by reason whereof this ordinance shall be in full force and effect from and after its passage and approval.

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The foregoing ordinance was introduced before the City of Stilwell City Council on the 15th day of September, 2014, and was duly adopted and approved by the Mayor and City Council of the City of Stilwell on the 15th day of September, 2014, after compliance with notice requirements of the Open Meeting Law (25 OSA, Sections 301, et seq.).

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MAYOR rentham	OF STILL	
ATTEST:	SORPORAZ	
Smugglets	SEAL :	
CITY CLERK	OF OKLANTING	
Approved as to form and legality on	Sypt 19,	2014
p. adam		
CITY ATTORNEY		