

**ORDINANCE  
NO. 2024-01**

**AN ORDINANCE TO AMEND AND RESTATE THE DEFINED  
BENEFIT RETIREMENT PLAN FOR THE EMPLOYEES OF THE  
CITY OF DALLAS, GEORGIA**

- WHEREAS,** The Charter of the City of Dallas, Georgia does allow the Mayor and Council to adopt and amend Ordinances; **AND**
- WHEREAS,** The Charter of the City of Dallas, Georgia does allow the Mayor and the City Council, by ordinance, to establish, implement and amend the Georgia Municipal Benefits System (GMEBS) Defined Benefit Retirement Plan for employees of the City of Dallas, Georgia; **AND**
- WHEREAS,** That GMEBS filed draft restated Plan documents, updated to reflect recent amendments and comply with changes in federal tax law, with the Internal Revenue Service (IRS) on June 29, 2022. On August 31, 2023, the IRS issued a favorable opinion letter (“IRS opinion letter”) for the restated Plan documents. The IRS opinion letter provides assurance to employers providing retirement benefits for their employees through the GMEBS Plan that GMEBS is maintaining a qualified pension benefit program that allows employees to accrue benefits tax-free until retirement benefits are distributed to them; **AND**
- WHEREAS,** The IRS required GMEBS to include additional amendments in the restated Plan documents, those amendments having been approved by the Board of Trustees of GMEBS on or about September 22, 2023; **AND**
- WHEREAS,** The Mayor and the City Council of Dallas, Georgia have determined that these amendments are in the best interest of the City’s employees; **NOW**
- THEREFORE,** BE IT ORDAINED by the Mayor and the City Council of Dallas, Georgia that the Georgia Municipal Employees Benefit System Retirement Plan for the Employees of the City of Dallas, Georgia, as amended and restated, attached hereto as Exhibit A and incorporated herein by reference is **ADOPTED**.

**SO SHALL IT BE ORDAINED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF DALLAS, GEORGIA, THIS THE \_\_\_\_ DAY OF \_\_\_\_\_, 2024.**

\_\_\_\_\_  
L. James Kelly, Mayor

\_\_\_\_\_  
James R. Henson, Councilmember

\_\_\_\_\_  
Cooper Cochran, Councilmember

\_\_\_\_\_  
Nancy R. Arnold, Councilmember

\_\_\_\_\_  
Christopher B. Carter, Councilmember

\_\_\_\_\_  
Leah Alls, Councilmember

\_\_\_\_\_  
Candace Callaway, Councilmember

**ATTEST:**

\_\_\_\_\_  
Tina Clark, City Clerk

\_\_\_\_\_  
Date