

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 19785

A RESOLUTION AUTHORIZING PARTICIPATION BY ELIGIBLE CITY EMPLOYEES IN THE MONTANA VEBA HRA

WHEREAS, Section 501(c)(9) of the Internal Revenue Code authorizes the creation of a Voluntary Employees' Beneficiary Association which is a tax-exempt health and welfare trust; and

WHEREAS, said trust is authorized to provide benefits to members, including a self-insured medical reimbursement plan as authorized by Internal Revenue Section 105; and

WHEREAS, the State of Montana Department of Administration has established a plan known as "The State of Montana Voluntary Employees' Beneficiary Association Health Reimbursement Account," also known as "MONTANA VEBA HRA"; and

WHEREAS, the MONTANA VEBA HRA will accept for participation eligible Employers who properly complete a State of Montana Health Reimbursement Account and Trust Employer Adoption Agreement, and who agree to abide by the terms of such agreement and to the terms of the MONTANA VEBA HEALTH REIMBURSEMENT ACCOUNT and Trust.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA:

Section 1. The City of Helena, as an eligible Employer, hereby elects to participate in the State of Montana Voluntary Employee Beneficiary Association Health Reimbursement Account as

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presently constituted or hereafter amended and hereby makes the plan available to eligible employees.

Section 2. The Plan will be funded by Employer contributions, which must include unused sick leave balances and may include accumulated annual vacation leave, as well as other contributions listed in §2-18-1311, MCA.

Employees who are not members of collective bargaining units qualify for participation when the Commission approves this resolution and the necessary acceptance from the State has been obtained.

Employees who are members of collective bargaining units qualify for participation when collective bargaining agreements or memorandums of understanding provide for such contributions and the necessary acceptance from the State has been obtained.

Section 3. The City Manager is authorized and directed to take such actions as are necessary to effect this resolution.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 13th DAY OF SEPTEMBER, 2010.

ATTEST:

MAYOR

CLERK OF THE COMMISSION