

**49-11-615 Election to grandfather -- Applicability of provisions.**

- (1) Notwithstanding any other provision of this title, the allowance payable to any person who becomes a member of any system, administered by the board on or after January 1, 1990, may not exceed the limitation imposed by Section 415 of the Internal Revenue Code of 1986, as amended, which is incorporated by reference.
- (2) This constitutes an election of the grandfather provision under Section 415(b)(10)(C) of the Internal Revenue Code.

Renumbered and Amended by Chapter 250, 2002 General Session