424B.12 MIXED CONSOLIDATING RELIEF ASSOCIATIONS; BENEFIT PLAN; FUNDING.

Subdivision 1. **Applicability.** This section applies where one or more of the firefighter relief associations involved in the consolidation are defined benefit relief associations as defined in section 424A.001, subdivision 1b, and one or more of the firefighter relief associations involved in the consolidation are defined contribution relief associations as defined in section 424A.001, subdivision 1c.

Subd. 2. **Benefit plan.** The articles of incorporation or bylaws of the successor relief association must specify whether the relief association is a defined benefit relief association or whether the relief association is a defined contribution relief association. If the successor relief association is a defined benefit relief association, the relief association benefits must comply with sections 424A.02 and 424B.10. If the successor relief association is a defined contribution relief association, the relief association must comply with sections 424A.016 and 424B.11, subdivision 2.

Subd. 3. **Funding.** If the successor relief association is a defined benefit relief association, the relief association funding is governed by section 424B.10, subdivision 2. If the successor relief association is a defined contribution relief association, the relief association funding is governed by section 424B.11, subdivision 3.

History: *2009 c 169 art 10 s 55; 2014 c 275 art 2 s 19; 2014 c 296 art 12 s 18; 2026 c 106 art 15 s 26*