

WASATCH COUNTY FIRE PROTECTION SPECIAL SERVICE DISTRICT

RESOLUTION 25-01

A RESOLUTION OF THE FIRE BOARD OF DIRECTORS (FIRE BOARD) OF WASATCH COUNTY FIRE PROTECTION SPECIAL SERVICE DISTRICT (DISTRICT) TO HOLD A SECTION 218 REFERENDUM FOR THE PURPOSE OF DETERMINING WHETHER DISTRICT WILL PARTICIPATE IN THE STATE'S SECTION 218 AGREEMENT AND PROVIDE SOCIAL SECURITY BENEFITS TO DISTRICT EMPLOYEES

RECITALS

WHEREAS, prior to 1951, state and local government employees were excluded from Social Security coverage because of a legal issue regarding the right of the federal government to tax state and local governments; and

WHEREAS, in 1951, Congress authorized states to enter into voluntary agreements known as Section 218 Agreements with the federal government to provide Social Security coverage to state and local government employees; and

WHEREAS, government entities, such as the District, are not automatically covered by Utah's Section 218 Agreement; and

WHEREAS, because the District participates in the Utah Retirement Systems ("URS"), Utah's Section 218 Agreement could be extended to Wasatch County Fire Protection Special Service District employees; and

WHEREAS, in order for the state's Section 218 Agreement to be extended to the District employees, the District must hold a referendum by secret ballot on the question of whether employees covered by the URS should be included in the Social Security system; and

WHEREAS, such referendum must be conducted under the supervision of the state Social Security Administrator; and

WHEREAS, eligible District employees must be given at least 90 days notice of said referendum; and

WHEREAS, the Fire Board has determined that the District employees should be the ones to

determine whether the District participates in the Social Security system; and

BE IT, THEREFORE, RESOLVED by the Fire Board that the District administration is directed to work with state officials to schedule a Section 218 referendum for all eligible District employees on the question of whether District will participate in Utah's Section 218 Agreement and provide Social Security.

APPROVED AND ADOPTED this 9th day of September, 2025

Fire Board of Directors

Wasatch County Fire Protection Special Service District

By: 

Spencer Parks, Fire Board Chair

ATTEST:



Lindsey Beckstrom, Wasatch County Fire Protection Special Service District

VOTING

Spencer Parks, Board Chair	voting	<u>(Y) or N</u>
Karl McMillan, Board Vice Chair	voting	<u>(Y) or N</u>
Colleen Bonner, Board Member	voting	<u>(Y) or N</u>
Kendall Crittenden, Board Member	voting	<u>(Y or N)</u>
Mark Nelson, Board Member	voting	<u>(Y) or N</u>
Erik Rowland, Board Member	voting	<u>(Y) or N</u>
Luke Searle, Board Member	voting	<u>(Y) or N</u>