

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON**

A Resolution Authorizing the Establishment of a)
Medical Savings Account/Voluntary Employees' Beneficiary) **RESOLUTION NO. 38-04**
Association ("MSA VEBA") Plan)
_____)

WHEREAS, the Internal Revenue Code, Section 501(c)(9) allows for the creation of a voluntary employees' beneficiary association which is an employee sponsored, tax-exempt health and welfare trust; and

WHEREAS, such tax-exempt plans are available for public sector employees in the Northwest; and

WHEREAS, in 1999 an amended and restated "Voluntary Employees' Beneficiary Association Medical Expense Plan for Public Employees in the Northwest" Trust dated November 19, 1999 was established ("the Trust"); and

WHEREAS, Columbia County ("the County") has determined that establishing a medical expense reimbursement plan, which provides a tax-free account for employees to pay for medical, dental, vision, and tax qualified long term care expenses that are not paid by any other insurance plans, is in the best interest of the County and its employees; and

WHEREAS, the County desires to establish a medical expense reimbursement plan for its employees; and

WHEREAS, the County desires to use the services of the MSA VEBA Trust to administer such plan; and

WHEREAS, such medical expense reimbursement plan established by the County will be administered in accordance with the plan documents provided by the MSA VEBA Trust on file in the County office.

NOW, THEREFORE, the Board of County Commissioners hereby resolves as follows:

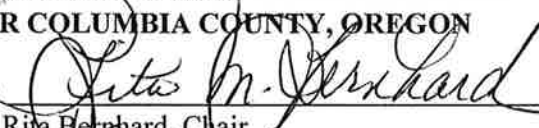
Section 1. Effective August 1, 2004, the County hereby elects to participate in the Trust as presently constituted or hereafter amended using the MSA VEBA Trust as its plan administrator, and establishes the MSA VEBA program for all eligible County employees.

Section 2. The Plan will be funded by employer contributions.

Section 3. The Board of County Commissioners retains the right to modify or repeal this medical expense reimbursement plan at its discretion without prior notification to the County's employees.

ADOPTED this 16th day of June, 2004.


**BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON**

By: 
Rita Bernhard, Chair

By: _____
Anthony Hyde, Commissioner

By: 
Joe Corsiglia, Commissioner

Approved as to form

By: 
Office of County Counsel