**Section 4440.90 General Rule**

Notwithstanding any other provision to the contrary, and pursuant to 40 ILCS 5/1-116.1, distributions from a pension fund shall conform with a good faith interpretation of IRC section 401(a)(9) and the regulations under that section (26 CFR 1.401(a)(9)) as applicable to a governmental plan within the meaning of IRC section 414(d).