

Senate Bill 327

By: Senators Douglas of the 17th and Hudgens of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 9 of Article 8 of Chapter 2 of Title 47 of the Official Code of Georgia
2 Annotated, relating to membership of judges and other court employees and certain county
3 employees in the Employees' Retirement System of Georgia, so as to provide that county tax
4 assessors shall be members of such retirement system; to provide for an election; to provide
5 for a transfer of funds and the award of creditable service; to provide conditions for an
6 effective date and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 9 of Article 8 of Chapter 2 of Title 47 of the Official Code of Georgia Annotated,
10 relating to membership of judges and other court employees and certain county employees
11 in the Employees' Retirement System of Georgia, is amended by inserting at the end thereof
12 the following:

13 "47-2-300.

14 (a) Any county tax assessor who first or again becomes employed on or after July 1, 2006,
15 shall be a member of this retirement system as a condition of employment. Any county tax
16 assessor who was so employed on July 1, 2006, may make an irrevocable election to
17 become a member of this retirement system by notifying the board of trustees not later than
18 December 31, 2006, and his or her membership shall become effective on the first day of
19 the month following the month in which such election was made.

20 (b) Any member employed as a county tax assessor on July 1, 2006, who elects
21 membership in this retirement system and who was a member of a county retirement
22 system or pension plan shall terminate his or her active membership in such retirement
23 system. Under no circumstances shall a person receive credit in two public retirement
24 systems, exclusive of federal Social Security, for the same service. Such member may, but
25 is not required to, obtain creditable service in this retirement system for prior service as a
26 tax assessor while a member of a county retirement system or pension plan by notifying

1 in writing the board of trustees of this retirement system and providing such written notice
2 to the board of trustees or other managing body of the local retirement system. Upon such
3 notification, the board of trustees or other managing body of the local retirement system
4 shall transfer to this retirement system an amount equal to the employer contributions, plus
5 regular interest thereon, which have been paid to the local retirement system on behalf of
6 each employee and any employee contributions which have been paid to the local
7 retirement system by or on behalf of each employee and have not been withdrawn from the
8 local retirement system, plus regular interest thereon. The board of trustees of this
9 retirement system shall determine the period of time that such amount will fund as
10 creditable service under this retirement system without creating any additional actuarial
11 accrued liability as to the retirement system. The amount of creditable service so
12 determined shall be the creditable service to which the member is entitled."

13 **SECTION 2.**

14 This Act shall become effective on July 1, 2006, only if it is determined to have been
15 concurrently funded as provided in Chapter 20 of Title 47 of the Official Code of Georgia
16 Annotated, the "Public Retirement Systems Standards Law"; otherwise, this Act shall not
17 become effective and shall be automatically repealed in its entirety on July 1, 2006, as
18 required by subsection (a) of Code Section 47-20-50.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.