



## DEPARTMENT OF AUDITS AND ACCOUNTS

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February 8, 2007

The Honorable Bill Heath State Senator  
State Capitol, Room 109  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
Senate Bill 160 (LC 21 9248)

Dear Senator Heath:

This bill would amend general provisions relating to the authority of the board of trustees of a retirement system to increase benefits. Currently, the board of trustees of a retirement system, as defined in the Official Code of Georgia Annotated §47-1-30, is authorized to increase benefits paid to both present and future retirees and beneficiaries in order to offset, wholly or partially, the taxation of retirement benefits. If this legislation is enacted, the authority of a board of trustees to provide for such increase will terminate on July 1, 2007.

This is to certify that this is a nonfiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

/s/ Russell W. Hinton  
State Auditor