



## DEPARTMENT OF AUDITS AND ACCOUNTS

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February 15, 2008

The Honorable Bill Heath, Chairman  
Senate Retirement Committee  
State Capitol, Room 109  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
Substitute to Senate Bill 163  
(LC 21 9787S)

Dear Chairman Heath:

This substitute bill would amend provisions relating to membership in the Employees' Retirement System. Specifically, this bill would prohibit tax commissioners, tax collectors, tax receivers, and employees of such officers from becoming members of the Employees' Retirement System. This substitute bill would affect all persons who take such positions on or after July 1, 2009. Any person holding such position on June 30, 2009 would be entitled to remain a member of the System. Under the previous version of this bill, all persons who take such positions on or after July 1, 2008 would be prohibited from joining the Employees' Retirement System.

This is to certify that the changes made in this substitute bill are nonfiscal amendments as defined in the Public Retirement Systems Standards Law. Therefore, the actuarial investigation and State Auditor's Summary prepared for Senate Bill 163 (LC 21 9221) would apply to this substitute bill (LC 21 9787S). A copy of the actuarial investigation and State Auditor's Summary for Senate Bill 163 (LC 21 9787S) is attached.

Respectfully,

/s/ Russell W. Hinton  
State Auditor

RWH/cs