

Senate Bill 436

By: Senator Heath of the 31st

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 47 of the Official Code of Georgia Annotated, relating to retirement and  
2 pensions, so as to repeal certain obsolete and inoperative provisions from such title; to  
3 provide a statement of intent; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 The intent of this Act is to repeal obsolete and inoperative provisions in Title 47 of the  
7 Official Code of Georgia Annotated. Nothing in this Act shall deny, abridge, increase,  
8 renew, revive, or on any way affect any right, benefit, option, credit, or election to which any  
9 person was entitled pursuant to such title on June 30, 2010, and the board of trustees of each  
10 public retirement system is authorized and directed to provide by regulation for the  
11 continuation of any such right, benefit, option, credit, or election not otherwise covered in  
12 this Act; provided, however, that any such right, benefit, option, credit, or election shall be  
13 subject to the statutory provisions in effect on June 30, 2010.

14 style="text-align:center">**SECTION 2.**

15 Title 47 of the Official Code of Georgia Annotated, relating to retirement and pensions, is  
16 amended by revising paragraphs (9) and (10) of Code Section 47-2-1, relating to definitions,  
17 as follows:

18 ~~"(9) 'Commencement date affecting employers operating under a merit system of~~  
19 ~~personnel administration at the time of the passage of this chapter' means January 1,~~  
20 ~~1950. Anything in this chapter to the contrary notwithstanding, any employee of an~~  
21 ~~employer which is not operating under the retirement system who, without a break in~~  
22 ~~service, becomes an employee of an employer which is operating under the retirement~~  
23 ~~system, within two years of the commencement date affecting such employer, shall have~~  
24 ~~a commencement date as of the date employment with the latter department became~~  
25 ~~effective, and in such cases all other dates found in this chapter shall be set in the same~~

26 ~~relation to his commencement date as they would otherwise be set in relation to the~~  
 27 ~~commencement date affecting such employer. Reserved.~~

28 (10) ~~'Commencement date affecting employers that after February 3, 1949, operate under~~  
 29 ~~a merit system of personnel administration or those employers for which funds are not~~  
 30 ~~available on that date under Code Section 47-2-57' means: if the employees of any~~  
 31 ~~employer shall hereafter become eligible for inclusion in the Employees' Retirement~~  
 32 ~~System of Georgia, the commencement date set for such employer by the board of~~  
 33 ~~trustees shall be not less than six months or more than 12 months from the date such~~  
 34 ~~employer becomes eligible for membership, and all other dates mentioned in this chapter~~  
 35 ~~shall be set in the same relation to this commencement date as they would otherwise be~~  
 36 ~~set in relation to the commencement date in the original chapter, provided that in the~~  
 37 ~~application of dates to subsection (a) of Code Section 47-2-96, no date shall be later than~~  
 38 ~~July 1, 1953. Anything in this chapter to the contrary notwithstanding, any employee of~~  
 39 ~~an employer which is not operating under the retirement system who, without a break in~~  
 40 ~~service, becomes an employee of an employer which is operating under the retirement~~  
 41 ~~system, within two years of the commencement date affecting such employer, shall have~~  
 42 ~~a commencement date as of the date employment with the latter employer became~~  
 43 ~~effective, and in such cases all other dates found in this chapter shall be set in the same~~  
 44 ~~relation to his commencement date as they would otherwise be set in relation to the~~  
 45 ~~commencement date affecting such employer. Reserved."~~

46 **SECTION 3.**

47 Said title is further amended by revising Code Section 47-1-9, relating to crediting time  
 48 toward Georgia Legislative Retirement System, restriction on crediting, options for members,  
 49 refund of contributions, and construction of conflicting provisions, as follows: Code Section  
 50 47-1-9, relating to crediting time toward Georgia Legislative Retirement System, restriction  
 51 on crediting, options for members, refund of contributions, and construction of conflicting  
 52 provisions, as follows:

53 "47-1-9.

54 (a) Except as provided by subsection (b) of this Code section, any member of the General  
 55 Assembly holding office on January 1, 1986, may obtain creditable service for membership  
 56 in the General Assembly obtained on and after that date only for the purposes of the  
 57 Georgia Legislative Retirement System, and no service as a member of the General  
 58 Assembly which is obtained after December 31, 1985, by any such member shall be  
 59 creditable or used as creditable service for the purposes of any other public retirement or  
 60 pension system of this state.

61 (b)(1) Subject to the limitations of paragraph (2) of this subsection, the provisions of  
 62 subsection (a) of this Code section shall not apply to any member of the General  
 63 Assembly holding office on January 1, 1986, who:

64 (A) Was a member of the Employees' Retirement System of Georgia on that date; and  
 65 (B) Received annual compensation as a member and officer of the General Assembly  
 66 during calendar year 1985, on which employee contributions to the Employees'  
 67 Retirement System of Georgia were based, exceeding the average annual compensation  
 68 of all members of the Employees' Retirement System of Georgia for calendar year  
 69 1985.

70 (2) Any member of the General Assembly subject to the provisions of paragraph (1) of  
 71 this subsection who continues to receive annual compensation on and after January 1,  
 72 1986, as a member and officer of the General Assembly exceeding the average annual  
 73 compensation of all members of the Employees' Retirement System of Georgia may  
 74 continue membership in said retirement system. If during any calendar year the annual  
 75 compensation of any such member of the General Assembly is equal to or less than the  
 76 average annual compensation of all members of the Employees' Retirement System of  
 77 Georgia for that calendar year, then on the first day of January immediately following  
 78 such calendar year such member of the General Assembly shall be subject to the  
 79 provisions of subsection (c) of this Code section, and for the purposes of this paragraph,  
 80 any reference in said subsection (c) to January 1, 1986, shall mean the first day of January  
 81 immediately following such calendar year.

82 ~~(c)(1) Any member of the General Assembly holding office on January 1, 1986, who was~~  
 83 ~~a member of the Employees' Retirement System of Georgia on that date and who is not~~  
 84 ~~subject to the provisions of subsection (b) of this Code section may:~~

85 ~~(A) Cease to be an active contributing member of the Employees' Retirement System~~  
 86 ~~of Georgia effective on January 1, 1986, and retain all rights existing on that date under~~  
 87 ~~the Employees' Retirement System of Georgia by not withdrawing employee~~  
 88 ~~contributions from said retirement system;~~

89 ~~(B) Withdraw employee contributions from the Employees' Retirement System of~~  
 90 ~~Georgia, forfeit all rights under said system, and forfeit the right to become a member~~  
 91 ~~of any public retirement or pension system of this state as a member of the General~~  
 92 ~~Assembly; or~~

93 ~~(C) Transfer all creditable service under the Employees' Retirement System of Georgia~~  
 94 ~~to the Georgia Legislative Retirement System effective January 1, 1986, and become~~  
 95 ~~an active contributing member of the Georgia Legislative Retirement System effective~~  
 96 ~~on that date with all creditable service thereunder which was transferred from the~~  
 97 ~~Employees' Retirement System of Georgia.~~

98 ~~(2) The members of the General Assembly affected thereby shall exercise the options~~  
 99 ~~specified by paragraph (1) of this subsection by not later than December 1, 1985. Any~~  
 100 ~~such option shall be exercised by written notification to the board of trustees of each~~  
 101 ~~retirement system affected by the option selected. By not later than November 1, 1985,~~  
 102 ~~the Board of Trustees of the Employees' Retirement System of Georgia shall provide~~  
 103 ~~written notification of the requirements of this paragraph to each member of the General~~  
 104 ~~Assembly affected by the provisions of paragraph (1) of this subsection.~~

105 ~~(d)~~ Any person becoming a member of the General Assembly after December 31, 1985,  
 106 shall be eligible to obtain creditable service as a member of the General Assembly only for  
 107 the purposes of the Georgia Legislative Retirement System, and no service as a member  
 108 of the General Assembly which is obtained on or after January 1, 1986, by any such person  
 109 shall be creditable or used as creditable service for the purposes of any other public  
 110 retirement or pension system of this state.

111 ~~(e)~~(d) Notwithstanding any provisions of Chapter 6 of this title or any other law, any  
 112 member of the General Assembly may withdraw from membership in the Georgia  
 113 Legislative Retirement System and receive a refund of contributions to such system under  
 114 Code Section 47-6-85. Any member exercising the option provided by this subsection may  
 115 not at any time thereafter reestablish membership in the Georgia Legislative Retirement  
 116 System or become a member of any public retirement or pension system while serving as  
 117 a member of the General Assembly.

118 ~~(f)~~(e) The provisions of this Code section shall control over conflicting or inconsistent  
 119 provisions of any other law of this state, specifically including any law relating to any  
 120 public retirement or pension system of this state. It is the intention of the General  
 121 Assembly that this Code section may not be repealed, superseded, or modified by  
 122 implication through the enactment of any other law or through the amendment of any  
 123 existing law, and any modification or repeal of the requirements of this Code section shall  
 124 be accomplished only by amendment to or repeal of this specific Code section."

#### 125 **SECTION 4.**

126 Said title is further amended by repealing and reserving Code Section 47-2-2, relating to  
 127 involuntary separation from employment and grounds and procedures for discharge, as  
 128 follows:

129 "47-2-2.

130 ~~(a) The provisions of this Code section are supplemental to, and not in lieu of, the~~  
 131 ~~provisions of paragraphs (20) and (21) of Code Section 47-2-1 defining 'involuntary~~  
 132 ~~separation from employment without prejudice' and 'involuntary separation from~~  
 133 ~~employment with prejudice.'~~

134 ~~(b) The word 'employee' as defined in paragraph (2) of subsection (c) of this Code section~~  
 135 ~~shall include any such employee in the classified or unclassified service of the State~~  
 136 ~~Personnel Administration provided for by Chapter 20 of Title 45. The provisions of that~~  
 137 ~~law or any rules or regulations promulgated pursuant thereto relative to the dismissal of~~  
 138 ~~employees from employment shall not be applicable to the discharge of an employee from~~  
 139 ~~employment pursuant to the provisions of this Code section. Any such employee who is~~  
 140 ~~otherwise subject to that law and rules or regulations promulgated pursuant thereto shall~~  
 141 ~~continue to be subject thereto for the purpose of any adverse personnel action other than~~  
 142 ~~discharge from employment or suspension pursuant to this Code section, but for the~~  
 143 ~~purposes of such discharge from employment or suspension, the provisions of this Code~~  
 144 ~~section shall be exclusive.~~

145 ~~(c) As used in this Code section, the term:~~

146 ~~(1) 'Duties' means duties and responsibilities assigned by an employer to an employee~~  
 147 ~~which are reasonably related to the lawful objectives and responsibilities of the employer~~  
 148 ~~and which are reasonably related to the position of employment held by the employee for~~  
 149 ~~which the employee is compensated.~~

150 ~~(2) 'Employee' means an employee, other than an elected public official, a public official~~  
 151 ~~selected by a vote of a board to serve at the pleasure of the board, or a public official~~  
 152 ~~appointed pursuant to law for a specific term of office, as defined in paragraph (16) of~~  
 153 ~~Code Section 47-2-1 who was a member of the retirement system prior to April 1, 1972,~~  
 154 ~~and who, if involuntarily separated from employment without prejudice, has sufficient~~  
 155 ~~membership service under the retirement system to qualify for a retirement allowance~~  
 156 ~~because of such involuntary separation from employment.~~

157 ~~(3) 'Employer' means any person or group of persons authorized by law or having~~  
 158 ~~authority delegated by law to discharge an employee.~~

159 ~~(4) 'Insubordination' means the refusal by an employee to carry out the employee's duties~~  
 160 ~~when instructed to do so by the employer or by the employee's supervisor upon the~~  
 161 ~~instructions or under the authority of the employer.~~

162 ~~(5) 'Irresponsible performance of duties' means the performance of any duties by an~~  
 163 ~~employee or the use of an employee's position of employment for any one or more of the~~  
 164 ~~following purposes:~~

165 ~~(A) To make a financial gain or receive materials or services having financial value,~~  
 166 ~~except compensation received as an employee, under circumstances which would lead~~  
 167 ~~a reasonable person to believe that the financial gain or the receipt of materials or~~  
 168 ~~services was improperly related to the performance of duties by the employee;~~

169 ~~(B) To purchase or authorize the purchase of materials or services from public funds~~  
 170 ~~when the employee knows or reasonably could be expected to know that the amount~~

171 ~~paid for such materials or services unreasonably exceeds the amount for which~~  
 172 ~~substantially equivalent materials or services could be purchased without excessive~~  
 173 ~~delay or inconvenience;~~

174 ~~(C) To use publicly owned real or personal property or publicly supplied services for~~  
 175 ~~personal use when the employee knows or reasonably could be expected to know that~~  
 176 ~~such personal use of public property or services is unauthorized or improper; or~~

177 ~~(D) To expend or authorize the expenditure of public funds in a manner which would~~  
 178 ~~lead a reasonable person to believe the employee shows a reckless disregard for the~~  
 179 ~~obligation to taxpayers to expend public funds in a prudent and efficient manner.~~

180 ~~(6) 'Malingering' means frequent absences from work or the failure to perform duties~~  
 181 ~~during working hours because of claims of illness which are unsubstantiated as~~  
 182 ~~determined pursuant to subsection (e) of this Code section.~~

183 ~~(7) 'Neglect of duty' means the repeated failure by an employee to carry out the~~  
 184 ~~employee's duties, either because of excessive unexcused absences from work or a failure~~  
 185 ~~to perform or the unsatisfactory performance of duties while at work or a combination~~  
 186 ~~thereof.~~

187 ~~(8) 'Proof of illness' means a written opinion by one or more physicians designated by~~  
 188 ~~the medical board provided for by Code Section 47-2-24 stating that an employee's~~  
 189 ~~absences from work or unsatisfactory performance of duties are reasonably related to an~~  
 190 ~~illness suffered by the employee and describing the nature of such illness.~~

191 ~~(9) 'Unsatisfactory performance of duties in a willful manner' means the unsatisfactory~~  
 192 ~~performance of duties by an employee when the past satisfactory performance of duties~~  
 193 ~~by the employee indicates the employee's unsatisfactory performance is willful as~~  
 194 ~~determined pursuant to subsection (f) of this Code section.~~

195 ~~(d) An employee may be discharged from employment pursuant to the requirements of this~~  
 196 ~~Code section for insubordination, irresponsible performance of duties, malingering, neglect~~  
 197 ~~of duty, or unsatisfactory performance of duties in a willful manner or for any combination~~  
 198 ~~of such reasons. Any employee so discharged from employment shall not be entitled to~~  
 199 ~~and shall not receive a retirement benefit based on involuntary separation from~~  
 200 ~~employment without prejudice pursuant to Code Section 47-2-123.~~

201 ~~(e) An employer shall have a reasonable basis for believing an employee is malingering~~  
 202 ~~when:~~

203 ~~(1) The employee has a pattern of absences from work because of illness or~~  
 204 ~~unsatisfactory performance of duties because of illness or a pattern of absences from~~  
 205 ~~work and unsatisfactory performance of duties because of illness;~~

206 ~~(2) The employer has requested the employee, in writing, to provide proof of illness and~~  
 207 ~~the employee has been given a reasonable opportunity, which shall not be less than 30~~

208 ~~days after the date of the request made by the employer, to respond to the employer's~~  
209 ~~request; and~~

210 ~~(3) The employee has provided no or unsatisfactory proof of illness to the employer in~~  
211 ~~response to the request made pursuant to paragraph (2) of this subsection.~~

212 ~~(f) An employer shall have a reasonable basis for believing an employee is engaging in~~  
213 ~~unsatisfactory performance of duties in a willful manner when:~~

214 ~~(1) The past work history of the employee indicates the employee is capable of~~  
215 ~~satisfactory performance of duties;~~

216 ~~(2) The unsatisfactory performance of duties became increasingly apparent after the~~  
217 ~~employee qualified for a retirement benefit based on involuntary separation from~~  
218 ~~employment without prejudice; and~~

219 ~~(3) The employee does not claim illness as a basis for unsatisfactory performance of~~  
220 ~~duties and has offered no proof of illness to the employer.~~

221 ~~(g) When an employer is considering the discharge from employment of an employee for~~  
222 ~~any one or more reasons specified in subsection (d) of this Code section, the employer shall~~  
223 ~~transmit a written notice to the employee containing the following:~~

224 ~~(1) An explanation of the conduct or deficiencies of the employee which form the basis~~  
225 ~~for the employer's considering the discharge of the employee;~~

226 ~~(2) A statement that such conduct may result in the employee's discharge from~~  
227 ~~employment on a specified date, which shall not be earlier than the tenth day following~~  
228 ~~the date of the notice in the case of insubordination or irresponsible performance of duties~~  
229 ~~and not earlier than the thirtieth day following the date of the notice if the basis for~~  
230 ~~considering the discharge of the employee is for a reason or reasons other than~~  
231 ~~insubordination or irresponsible performance of duties;~~

232 ~~(3) A statement that the employee's discharge from employment for the reasons specified~~  
233 ~~in the notice shall not constitute involuntary separation from employment without~~  
234 ~~prejudice within the meaning of the applicable provisions of the Employees' Retirement~~  
235 ~~System of Georgia and that if discharged, the employee shall not be entitled to receive~~  
236 ~~and shall not receive a retirement benefit based on involuntary separation from~~  
237 ~~employment without prejudice;~~

238 ~~(4) A statement that the employee has a right to a hearing before the employer on a~~  
239 ~~specified date, which shall be at least five days prior to the date specified for the~~  
240 ~~employee's discharge from employment; and~~

241 ~~(5) A statement that at the hearing before the employer, the employee shall be given an~~  
242 ~~opportunity to offer explanations for the employee's conduct or deficiencies and to~~  
243 ~~present evidence on the employee's behalf.~~

244 ~~(h) An employee being considered for discharge from employment because of~~  
 245 ~~insubordination or irresponsible performance of duties may be suspended without pay,~~  
 246 ~~except to the extent the employee has accumulated annual leave, pending the completion~~  
 247 ~~of the procedures provided for in subsections (g) and (i) of this Code section. If the~~  
 248 ~~employer's final decision is not to discharge the employee or if the employee's discharge~~  
 249 ~~is not upheld by the court upon judicial review provided for in Code Section 47-2-3, the~~  
 250 ~~compensation denied to the employee during suspension shall be reimbursed to the~~  
 251 ~~employee and, if applicable, accumulated leave used during the suspension shall be~~  
 252 ~~reinstated.~~

253 ~~(i) If an employee subject to the provisions of subsection (g) of this Code section fails to~~  
 254 ~~respond to the notice sent to the employee pursuant to said subsection or if the employer~~  
 255 ~~is not satisfied with the explanation made by the employee for the conduct or deficiencies~~  
 256 ~~specified in said notice and is not satisfied with the evidence presented in the employee's~~  
 257 ~~behalf, the employee may be discharged from employment on the date specified in said~~  
 258 ~~notice or on such later date as shall be specified in writing by the employer to the~~  
 259 ~~employee. The employee shall be notified, in writing, of the final decision of the employer~~  
 260 ~~and such notice shall provide an explanation for the employer's decision.~~

261 ~~(j) An employer discharging an employee pursuant to this Code section shall prepare a~~  
 262 ~~written report to the board of trustees on the discharge of the employee. Any notices or~~  
 263 ~~other written communications to the employee which relate to the employer's decision to~~  
 264 ~~discharge the employee shall be attached to and made a part of the employer's report to the~~  
 265 ~~board of trustees.~~

266 ~~(k) It shall be the duty of any employer considering the discharge of an employee for any~~  
 267 ~~reason or combination of reasons specified in subsection (d) of this Code section to follow~~  
 268 ~~the procedures specified in this Code section as a condition precedent to the discharge of~~  
 269 ~~such employee. Reserved.~~

270

## SECTION 5.

271 Said title is further amended by revising Code Section 47-2-28, relating to tables,  
 272 calculations, and schedules for operation of the retirement system, simplified tables for  
 273 estimation of retirement allowances, and effect on existing rights and benefits, as follows:

274 "47-2-28.

275 ~~(a) Any other law to the contrary notwithstanding, the board of trustees, for the purpose~~  
 276 ~~of administering the social security program, may, with due regard for the actuarial~~  
 277 ~~soundness of the retirement system and after an actuarial investigation into its benefit~~  
 278 ~~structure, adopt such tables, calculations, and compensation and deduction schedules as it~~  
 279 ~~shall deem desirable in connection with the proper operation of the retirement system. All~~

280 ~~tables, calculations, and compensation and deduction schedules adopted under this Code~~  
 281 ~~section shall be based on final monthly earnings, which shall mean monthly earnable~~  
 282 ~~compensation as reflected by monthly contributions during employment, except that no~~  
 283 ~~salary increase by adjustment in compensation in any manner during the last 12 months,~~  
 284 ~~which increase is in excess of 10 percent, shall be included. Such tables and calculations~~  
 285 ~~as may be adopted shall not diminish or impair the amount of any allowances or benefits~~  
 286 ~~which would have been payable to the member by use of tables or calculations that were~~  
 287 ~~in effect on January 1, 1959. The board of trustees may also, from time to time, establish~~  
 288 ~~rules and regulations for the administration of the funds created under this chapter and for~~  
 289 ~~the transaction of its business.~~

290 (b) On and after April 1, 1964, the board of trustees is authorized to adopt simplified  
 291 benefit tables which will enable a member to estimate his or her retirement allowances.  
 292 Such tables shall (1) be based on an actuarial study, (2) maintain the actuarial soundness  
 293 of the retirement system, (3) for those members retiring on and after April 1, 1968, be  
 294 applied to the member's highest average monthly earnable compensation during a period  
 295 of 24 consecutive calendar months while a member of the retirement system, and (4) be  
 296 applicable to all members, provided that the application of such tables shall not reduce or  
 297 impair the amount of any allowances or benefits to which any person who was a member  
 298 on April 1, 1964, would have been entitled at that time or would be entitled at any time  
 299 thereafter under tables or calculations which were in effect at that time or at any time prior  
 300 thereto or at any time prior to the adoption of such simplified benefit tables.

301 (c)(b) The regular service retirement allowance payable to a member pursuant to the  
 302 provisions of this chapter, prior to the application of any minimum benefit formula  
 303 otherwise provided under this chapter, shall be determined pursuant to the formula adopted  
 304 from time to time by the board of trustees for such purpose. Such formula shall be  
 305 uniformly applicable to all members similarly situated. The board of trustees may establish  
 306 rules and administrative procedures uniformly applicable to all members similarly situated  
 307 relating to the calculation of such service retirement allowance."

### 308 SECTION 6.

309 Said title is further amended by revising Code Section 47-2-29, relating to postretirement  
 310 benefit adjustments, as follows:

311 "47-2-29.

312 (a) On a date to be established by the board of trustees, but not before April 1, 1967, the  
 313 board of trustees is authorized to adopt a method of providing for postretirement benefit  
 314 adjustments for the purpose of maintaining essentially no less purchasing power for a  
 315 beneficiary in his postretirement years. Such method shall be based upon:

- 316 (1) Recommendation of the actuary for the board of trustees;  
 317 (2) Maintaining the actuarial soundness of the retirement system;  
 318 (3) Its application to the retirement income of members retiring on or after the adoption  
 319 of such method by the board of trustees; and  
 320 (4) Any additional contribution by the member in an amount not to exceed one-fourth  
 321 of 1 percent of his monthly earnable compensation.

322 This Code section shall also be applicable to those members retiring before April 1, 1967.

323 ~~(b)(1) Effective July 1, 1988, the monthly retirement benefit of each beneficiary who was~~  
 324 ~~receiving a benefit on July 1, 1981, shall be increased by:~~

325 ~~(A) One dollar for each full year of creditable service, other than creditable service~~  
 326 ~~based on forfeited annual and sick leave and creditable service resulting from any~~  
 327 ~~projection of service under the provisions of this chapter, which the member had at the~~  
 328 ~~time of retirement; plus~~

329 ~~(B) One dollar for each full year which has elapsed from the date of retirement until~~  
 330 ~~July 1, 1981,~~

331 ~~provided that, if a beneficiary is receiving a monthly benefit exceeding \$1,500.00 on July~~  
 332 ~~1, 1988, no increase shall be granted to such beneficiary under this paragraph nor shall~~  
 333 ~~any portion of such increase be granted to a beneficiary which would cause such~~  
 334 ~~beneficiary's total monthly benefit as of July 1, 1988, to exceed \$1,500.00.~~

335 ~~(2) When the postretirement benefit adjustment provided by this subsection has been~~  
 336 ~~granted, there shall be no further postretirement benefit adjustments pursuant to the~~  
 337 ~~authority of this subsection.~~

338 ~~(c) Notwithstanding any other provision of this Code section, no member who becomes~~  
 339 ~~a member of this retirement system on or after July 1, 2009, shall be entitled to receive any~~  
 340 ~~postretirement benefit adjustment."~~

### 341 SECTION 7.

342 Said title is further amended by revising Code Section 47-2-58, relating to commencement  
 343 date for contributions to retirement system, as follows:

344 "47-2-58.

345 ~~No contributions to the retirement system shall be made by a state agency or by any~~  
 346 ~~members prior to the commencement date as set forth either in paragraph (9) or (10) of~~  
 347 ~~Code Section 47-2-1, except for the contribution of the state agencies to an expense fund~~  
 348 ~~in order to pay the expenses of setting up and operating the retirement system prior to that~~  
 349 ~~date. The board of trustees shall notify all employers, and the employers shall notify the~~  
 350 ~~members, that contributions shall commence on that date. The provisions of this chapter~~  
 351 ~~regarding such contributions will go into effect on that date. In determining the~~

352 commencement date, the board of trustees shall be governed by the money made available  
 353 by the state to carry this chapter into effect. Reserved."

354 **SECTION 8.**

355 Said title is further amended by revising Code Section 47-2-70, relating to determination of  
 356 membership and termination, as follows:

357 "47-2-70.

358 (a) After January 1, 1950, any person who becomes an employee of any employer which  
 359 operates under a merit system of personnel administration and which is covered by the  
 360 retirement system shall become a member of the retirement system as a condition of his  
 361 employment, except as otherwise specifically excluded.

362 ~~(b) Any person who was an employee during the fiscal year ending June 30, 1949, or who  
 363 becomes an employee prior to January 1, 1950, shall become a member unless prior to  
 364 January 1, 1950, he files with the board of trustees, on a form provided by it, a notice of  
 365 his election not to be included in the membership of the retirement system, together with  
 366 a duly executed waiver of all present and prospective benefits which would otherwise  
 367 accrue to him by participating in the retirement system. Such an employee may thereafter  
 368 apply for and be admitted to membership, but without credit for service rendered after July  
 369 1, 1949, and prior to the time he becomes a member and without prior service credit, unless  
 370 he pays into the retirement system the amount of deductible contributions that would have  
 371 been paid by such member together with interest on such amount equal to the amount of  
 372 interest earned by the retirement system at 3 1/2 percent per annum had the amounts been  
 373 paid in during the period. Upon making such payments, he shall be entitled to all service  
 374 credits from the year 1949.~~

375 ~~(c)~~(d) The membership of any person shall terminate if he retires under this retirement  
 376 system, withdraws his contributions, or renders less than one year of service within a  
 377 period of five consecutive years as a member. No benefit under the retirement system shall  
 378 accrue to a member's account while he is not in service as an employee and no contribution  
 379 shall be made to the retirement system by the member, the state, or any other employer  
 380 during any such time.

381 ~~(d)~~(c) The board of trustees may continue the membership of any person while such person  
 382 is on leave of absence with stipend for professional training when such leave is approved  
 383 in writing by the employer for which the employee renders service, provided that a member  
 384 who receives a stipend while on leave for professional training shall make a monthly  
 385 contribution to the retirement system, which contribution shall be the same basic  
 386 percentage of his salary as an employee as he contributed in the last month prior to the

387 effective date of leave. A member shall be considered as being in service while on such  
 388 leave."

389 **SECTION 9.**

390 Said title is further amended by revising Code Section 47-2-71, relating to membership in  
 391 the Employees' Social Security Coverage group, determination of employer tax for social  
 392 security coverage, and notice of referendum with regard to social security coverage, as  
 393 follows:

394 "47-2-71.

395 (a) Any other provisions of law to the contrary notwithstanding, and pursuant to Article  
 396 VII, Section III, Paragraph I and Article III, Section X of the Constitution of Georgia and  
 397 Chapter 18 of this title, there is established as of July 1, 1956, Division A of the  
 398 Employees' Retirement System of Georgia as a separate coverage group to be specifically  
 399 known as the 'Employees' Social Security Coverage Group.'

400 ~~(b) Any person who was a member of the retirement system as of August 31, 1956,~~  
 401 ~~including any new member after that date with prior service or annuity savings credits,~~  
 402 ~~shall continue his membership without change in status, which membership shall be~~  
 403 ~~designated as the membership of Division B, unless such member expresses in writing to~~  
 404 ~~the board of trustees his desire to become a member of Division A.~~

405 ~~(c) Any person who becomes a member on or after September 1, 1956, and who does not~~  
 406 ~~have either annuity savings or prior service credits shall have his membership established~~  
 407 ~~in Division A, unless prior to the execution of the contract extending social security~~  
 408 ~~coverage such individual has expressed his desire in writing to the board of trustees to be~~  
 409 ~~a member of Division B. After the execution date of the contract extending social security~~  
 410 ~~coverage, a member of Division A shall be ineligible for membership in Division B.~~

411 ~~(d) (b) Any person who joins the retirement system as a contributing member on or after~~  
 412 ~~the execution date of the contract extending social security coverage shall become a~~  
 413 ~~member of Division A, unless he has prior service or annuity savings credits, in which case~~  
 414 ~~he shall become a member of Division B pursuant to subsection (b) of this Code section.~~  
 415 ~~The existence of prior service or annuity savings credits shall be ascertained from the~~  
 416 ~~retirement system by the employer at the time of transfer or reemployment. Any person~~  
 417 ~~who becomes a member of Division B under this subsection shall, upon written request~~  
 418 ~~made prior to a date to be established by the board of trustees, be transferred from Division~~  
 419 ~~B to Division A under conditions comparable to the dates and procedures applicable under~~  
 420 ~~subsection (b) of this Code section for transfer to Division A.~~

421 ~~(e) Upon written request to the board of trustees and favorable decision by it and subject~~  
 422 ~~to applicable federal law, any member of Division B shall be transferred to Division A on~~

423 ~~a date fixed by the board of trustees, which date shall be no later than six months~~  
424 ~~subsequent to the enactment and approval of permissive federal legislation extending social~~  
425 ~~security coverage to employees of the state and further subject to the following conditions:~~

426 (1) ~~Each member of Division B who elects to transfer to Division A shall pay to the~~  
427 ~~retirement system a lump sum amount representing all retroactive employee contributions~~  
428 ~~in excess of 2 percent of the first \$4,200.00 annual wages as required by the Social~~  
429 ~~Security Act to permit social security coverage to be extended to members of Division~~  
430 ~~B. The equivalent of 2 percent of the first \$4,200.00 annual wages contributed by each~~  
431 ~~member of Division B who has elected not to transfer to Division A, which amount~~  
432 ~~would have otherwise been used for social security contributions, shall be established as~~  
433 ~~a separate record, and such accumulated contributions may be used to provide an~~  
434 ~~additional annuity upon such employee's retirement or a lump sum payment at retirement~~  
435 ~~whenever the Division B benefits are computed on the simplified benefit tables as~~  
436 ~~provided in Code Section 47-2-28;~~

437 (2) ~~Each employer is authorized and directed to pay to the retirement system the required~~  
438 ~~retroactive employer contributions which are required by the Social Security Act in order~~  
439 ~~to extend social security coverage to those members of Division B who elect to transfer~~  
440 ~~to Division A, upon notice by the board of trustees of the amount due. The board of~~  
441 ~~trustees is authorized to adopt and approve regulations which it deems appropriate to~~  
442 ~~facilitate and expedite the transfer of any member of Division B to Division A of the~~  
443 ~~retirement system, provided that those regulations conform to the conditions of applicable~~  
444 ~~federal and state laws.~~

445 (f) ~~Any other provisions of law to the contrary notwithstanding, the accumulated~~  
446 ~~contributions made on account of prior service by a member of Division A shall be reduced~~  
447 ~~by an amount set forth in tables adopted by the board of trustees on August 10, 1956, so~~  
448 ~~as to assure that the aggregate contributions of the state will remain at the present level,~~  
449 ~~with the exception of any increased employer tax as referred to in subsection (h) of this~~  
450 ~~Code section.~~

451 (g)(c) The retirement allowance of any member of Division A who retires under this  
452 chapter and accepts employment from any state department or any agency which is  
453 supported in whole or in part by state funds, regardless of the source of such funds, shall  
454 be suspended during such time of his employment. If he is employed in a department  
455 subject to this chapter, he shall again become a member of Division A but shall contribute  
456 only the required social security tax. Upon separation of such member from state  
457 employment for any cause, all rights shall be vested in such member the same as if he had  
458 continued under his option to retire.

459 ~~(h)~~(d) Any other provisions of law to the contrary notwithstanding, any required employee  
460 tax for social security coverage not otherwise retained by employer fiscal officers shall be  
461 deducted from each Division A member's individual annuity savings account by the  
462 retirement system for payment of such required tax. If the member's annuity savings  
463 account is insufficient to cover the required amount of employee tax, it shall be the duty  
464 of the fiscal officer of his employer to deduct from the current salary of the member such  
465 amounts as are necessary for payment of the employee tax. For those members of Division  
466 A covered for social security, it shall be the duty of the fiscal officers of the various  
467 employers to retain from each of the 5 1/2 percent employee-7 1/2 percent employer  
468 contributions for retirement system purposes, 2 percent of the member's first \$4,200.00  
469 annual wages, such amount to apply toward the employee-employer tax required under the  
470 Social Security Act. Any additional rate of employee-employer tax for social security shall  
471 result in a corresponding increase in the amount of tax payable by the employee and  
472 employer. All employee-employer taxes required under the Social Security Act after  
473 December 31, 1956, shall be retained by the fiscal officers of the various employers and  
474 reported to the board of trustees in accordance with rules and regulations established by the  
475 board of trustees. In order to facilitate the making of deductions and to simplify the  
476 reporting thereof for those members of Division A covered for social security, the board  
477 of trustees shall adopt such tables of employer and employee contributions as will result  
478 in uniform monthly contributions to the retirement system throughout the year. Such tables  
479 as adopted by the board of trustees shall not be placed in effect prior to January 1, 1963.

480 ~~(i) Any other provisions of this chapter to the contrary notwithstanding, the pension~~  
481 ~~accumulation fund shall be the guaranty fund for guarantee of payment of the~~  
482 ~~employee-employer tax required under the Social Security Act that was paid into that fund~~  
483 ~~for the period of July 1, 1956, through December 31, 1956.~~

484 (j) (e) Any member of Division A who has reached age 65 may, upon written application  
485 to and approval by the board of trustees, discontinue contributions which provide  
486 retirement benefits under this chapter. However, the employee tax provided under the  
487 Social Security Act shall be paid by the member.

488 ~~(k) Members of Division A shall be given appropriate notice of a referendum to be held~~  
489 ~~to determine if they will become covered for social security or not. If the referendum is in~~  
490 ~~the affirmative, the board of trustees is authorized to enter into an appropriate agreement~~  
491 ~~on the part of the state for such coverage with an effective date not earlier than July 1,~~  
492 ~~1956, at which time all provisions in this Code section relative to social security shall~~  
493 ~~become operative."~~

494 **SECTION 10.**

495 Said title is further amended by revising Code Section 47-2-72, relating to procedure for  
 496 electing not to become a member, as follows:

497 "47-2-72.

498 (a) Any other provision of this article to the contrary notwithstanding, any person who first  
 499 becomes an employee of an employer at age 60 or later may elect not to become a member  
 500 of this retirement system. Such election shall be made in writing to the board within 30  
 501 days of first becoming an employee of an employer; otherwise, the person shall become  
 502 a member of this retirement system. The election provided for in this subsection shall be  
 503 irrevocable.

504 ~~(b) Any active member of this retirement system on July 1, 1998, who was age 60 or older~~  
 505 ~~when he or she first became a member of this retirement system may elect to withdraw his~~  
 506 ~~or her membership and receive the total of his or her employee contributions with regular~~  
 507 ~~interest thereon. Such election shall be made in writing to the board not later than August~~  
 508 ~~1, 1998; otherwise, the member shall remain a member of this retirement system. The~~  
 509 ~~election provided for in this subsection shall be irrevocable."~~

510 **SECTION 11.**

511 Said title is further amended by revising subsection (b) of Code Section 47-2-90, relating to  
 512 rules and regulations with regard to credit for service and credit for service with the Georgia  
 513 National Guard, Georgia State Guard, and General Assembly, as follows:

514 "(b) In no case shall more than one year of service be creditable for all service in one  
 515 calendar year, ~~provided that creditable service performed as a member of the General~~  
 516 ~~Assembly shall be in addition to all other service."~~

517 **SECTION 12.**

518 Said title is further amended by repealing and reserving Code Section 47-2-95, relating to  
 519 credit for service during World War I, World War II, or the Korean Conflict, and credit for  
 520 service in the Georgia National Guard or the Georgia State Guard, as follows:

521 "47-2-95.

522 ~~No more than ten years of creditable service shall be given for prior service during World~~  
 523 ~~War I, World War II, or the Korean Conflict; prior service in the Georgia National Guard~~  
 524 ~~or Georgia State Guard; or credit for future such service or any combination of such~~  
 525 ~~service, notwithstanding that more than ten years of such service may have been rendered.~~  
 526 Reserved."

527

**SECTION 13.**

528 Said title is further amended by repealing and reserving Code Section 47-2-96, relating to  
529 prior service credit and payments required to obtain credit, as follows:

530 "47-2-96.

531 ~~(a) In order to receive prior service credit, a member shall pay the contributions he would~~  
532 ~~have made with respect to his earnable compensation for prior service, had the retirement~~  
533 ~~system been in operation when that service was rendered, together with regular interest on~~  
534 ~~that amount to January 1, 1954, at the rate of regular interest in effect on that date. Such~~  
535 ~~service shall include service to an employer that operates or operated a local retirement~~  
536 ~~fund. In determining the earnable compensation of a member for his prior service, the~~  
537 ~~board of trustees shall use the average annual earnable compensation of the member during~~  
538 ~~the last five years of service immediately prior to January 1, 1954, or if he has less than~~  
539 ~~five years of creditable service prior to January 1, 1954, his average annual earnable~~  
540 ~~compensation during his total creditable service. Anything in this chapter to the contrary~~  
541 ~~notwithstanding, a member's prior service accumulations shall be computed to January 1,~~  
542 ~~1954, in the manner set forth in this subsection; and the accumulated contributions on that~~  
543 ~~service made by an individual prior to January 1, 1954, shall be used in computing the~~  
544 ~~retirement allowance. This Code section shall also apply to current members who~~  
545 ~~transferred their membership from the Teachers Retirement System of Georgia.~~

546 ~~(b) Anything in this chapter to the contrary notwithstanding, any member who received~~  
547 ~~compensation from the state for services rendered by him before January 1, 1954, and any~~  
548 ~~member who before that date rendered service for which prior service credit would be~~  
549 ~~allowable under this Code section shall receive prior service credit for it upon furnishing~~  
550 ~~proper certification to the board of trustees. No credit for any such service shall be allowed~~  
551 ~~for any person first becoming a member after March 31, 1972, nor for any person again~~  
552 ~~becoming a member after March 31, 1972, who had not received credit for such service on~~  
553 ~~or before that date.~~

554 ~~(c) Anything in this chapter to the contrary notwithstanding, any present or former~~  
555 ~~employee of this state (1) who was a member as of July 1, 1961, (2) who had at least ten~~  
556 ~~years of service prior to January 1, 1950, for which earnable compensation was paid~~  
557 ~~directly to him by a department of state government, and (3) who becomes entitled to~~  
558 ~~benefits under this chapter, after paying required contributions, shall be eligible for and,~~  
559 ~~upon proper certification, shall receive credit for only those prior service accumulations,~~  
560 ~~either adjusted or otherwise, in the same manner as allowed all other eligible members of~~  
561 ~~the retirement system within the year 1953, provided that such individual shall not be~~  
562 ~~eligible to receive benefits until he shall have served as a member at least five years~~  
563 ~~subsequent to July 1, 1961; provided, further, that no such member who previously elected~~

564 ~~nonmembership in the retirement system or who transferred his membership and credits~~  
565 ~~to this retirement system shall be eligible under this subsection.~~

566 ~~(d) Any other provision of this chapter to the contrary notwithstanding, any former~~  
567 ~~employee of this state (1) who was a member as of July 1, 1957, (2) who had at least 15~~  
568 ~~years of service prior to July 1, 1953, for which earnable compensation was paid directly~~  
569 ~~to him by a department of state government, and (3) who becomes entitled to benefits~~  
570 ~~under this chapter shall be eligible for and, upon proper certification, shall receive credit~~  
571 ~~for only those prior service accumulations, either adjusted or otherwise, in the same manner~~  
572 ~~as allowed all other eligible members of the retirement system within the year 1953,~~  
573 ~~provided that no such member who previously elected nonmembership or who transferred~~  
574 ~~his membership and credits to this retirement system shall be eligible under this subsection.~~  
575 ~~(e) Anything in this chapter to the contrary notwithstanding, any member who is otherwise~~  
576 ~~eligible for prior service credits and who served on active duty in the armed forces of the~~  
577 ~~United States prior to January 1, 1954, shall be entitled to credit for such service, provided~~  
578 ~~that:~~

579 ~~(1) No such credit shall be given for reserve service;~~  
580 ~~(2) Credit for such service shall not exceed limits imposed elsewhere in this chapter; and~~  
581 ~~(3) No credit shall be granted for such service if that service has been or will be used to~~  
582 ~~satisfy requirements for benefits or allowances from any other state or federal retirement~~  
583 ~~program, excluding federal social security and retirement programs under Public Law~~  
584 ~~810, 80th Congress, as amended;~~

585 ~~and provided, further, that this shall not prejudice any determination of credit for such~~  
586 ~~service made prior to April 1, 1972. It is not the intent of this subsection to authorize~~  
587 ~~creditable service for any member who retired from active duty in the armed forces of the~~  
588 ~~United States with a benefit or allowance, unless he qualified for his benefit or allowance~~  
589 ~~only because of such injury or disability.~~

590 ~~(f) Anything in this chapter to the contrary notwithstanding, any member who was on~~  
591 ~~active duty in the armed forces of the United States during the period of the Vietnam~~  
592 ~~Conflict may receive military service credit for such period of active duty up to a maximum~~  
593 ~~of five years, provided that such member shall pay the regular employee contribution of~~  
594 ~~5 percent of the compensation last paid to him as an employee before entering military~~  
595 ~~service or 5 percent of the compensation first paid to him as an employee after returning~~  
596 ~~from military service, plus 4 1/2 percent interest on such employee contributions,~~  
597 ~~compounded annually to date of payment; provided, further, that no service in the armed~~  
598 ~~forces shall be deemed as creditable under any provisions of this chapter if such service has~~  
599 ~~or will be used in the determination of any member's eligibility for retirement benefits or~~  
600 ~~allowances from any other state or federal retirement program, excluding social security~~

601 ~~and those retirement programs covered under Public Law 810, 80th Congress, as amended.~~  
602 ~~For the purposes of this subsection, the period of the Vietnam Conflict shall extend from~~  
603 ~~August 5, 1964, through May 7, 1975.~~

604 ~~(g) Anything in this chapter to the contrary notwithstanding, any member who was on~~  
605 ~~active duty in the armed forces of the United States at any time from January 1, 1954, until~~  
606 ~~August 5, 1964, as determined by the person's official military records, may purchase such~~  
607 ~~active duty military service credit, exclusive of reserve service, by paying the required~~  
608 ~~employee contributions on the compensation last paid to the member as an employee prior~~  
609 ~~to entering military service or the compensation first paid to the member as an employee~~  
610 ~~after returning from military service plus 15 percent interest on said employee~~  
611 ~~contributions, compounded annually to date of payment. No service in the armed forces~~  
612 ~~shall be creditable under the provisions of this subsection if such service has or will be used~~  
613 ~~in the determination of any member's eligibility for retirement benefits or allowances from~~  
614 ~~any other state or federal retirement program, excluding social security and those~~  
615 ~~retirement programs covered under the provisions of Title 10 of the United States Code,~~  
616 ~~Public Law 810, 80th Congress, as amended. To be eligible to receive credit for military~~  
617 ~~service under this subsection or any other subsection, the individual shall purchase such~~  
618 ~~credit prior to January 1, 1988. No military service shall be creditable under the provisions~~  
619 ~~of this subsection if creditable service for the same military service has been obtained~~  
620 ~~under any other provision of this chapter; provided, however, that if creditable service for~~  
621 ~~military service previously obtained under this chapter is withdrawn as creditable service,~~  
622 ~~then creditable service for the same military service may be obtained under the provisions~~  
623 ~~of this subsection. Under no circumstances shall credit for military service obtained~~  
624 ~~pursuant to the authority of this subsection be used to qualify for retirement as a result of~~  
625 ~~involuntary separation.~~

626 ~~(h) Anything in this chapter to the contrary notwithstanding, any active member who~~  
627 ~~became a member of this retirement system prior to 1980 as a result of being transferred~~  
628 ~~by operation of law or the action of a state agency from employment by a county hospital~~  
629 ~~authority to employment by a state agency shall be entitled to receive prior service credit~~  
630 ~~for such member's last continuous period of employment with such county hospital~~  
631 ~~authority immediately prior to such transfer, up to a maximum of ten years; provided,~~  
632 ~~however, that in order to receive such creditable service the member shall pay the regular~~  
633 ~~employer and employee contribution paid by or on behalf of him or her upon first~~  
634 ~~becoming an employee of the state agency, plus 5 percent interest thereon, compounded~~  
635 ~~annually to date of payment; provided, further, that no such service shall be deemed as~~  
636 ~~creditable under any provisions of this chapter if such service has or will be used in the~~  
637 ~~determination of any member's eligibility for retirement benefits or allowances from any~~

638 ~~other state or federal retirement program, excluding social security and those retirement~~  
639 ~~programs covered under Public Law 810, 80th Congress, as amended.~~

640 ~~(i)(1) Any other provisions of this chapter to the contrary notwithstanding, any member,~~  
641 ~~other than a member who is subject to the provisions of Code Section 47-2-334, who~~  
642 ~~served on active duty in the armed forces of the United States during a period of time~~  
643 ~~provided for in paragraph (2) of this subsection as a member of a National Guard unit~~  
644 ~~which was called into federal service may receive creditable service for such active duty~~  
645 ~~military service subject to the limitations and requirements of this subsection.~~

646 ~~(2) If the active duty military service described in paragraph (1) of this subsection was~~  
647 ~~at any time from August 5, 1964, through May 7, 1975, the member claiming the~~  
648 ~~creditable service shall pay the employee contributions plus interest described in~~  
649 ~~subsection (f) of this Code section as a condition of obtaining such creditable service. If~~  
650 ~~the active duty military service described in paragraph (1) of this subsection was at any~~  
651 ~~time from January 1, 1954, until August 5, 1964, the member claiming the creditable~~  
652 ~~service shall pay the employee contributions plus interest described in subsection (g) of~~  
653 ~~this Code section as a condition of obtaining such creditable service.~~

654 ~~(3) No active duty military service shall be creditable under the provisions of this~~  
655 ~~subsection if such service has been or will be used in the determination of any member's~~  
656 ~~eligibility for retirement benefits or allowances from any other state or federal retirement~~  
657 ~~program, excluding social security and those retirement programs covered under Public~~  
658 ~~Law 810, 80th Congress, as amended. The maximum amount of creditable service which~~  
659 ~~may be obtained pursuant to the provisions of this Code section is five years and the total~~  
660 ~~creditable service for all military service shall not exceed ten years. Creditable service~~  
661 ~~obtained pursuant to the provisions of this subsection may not be used to attain any level~~  
662 ~~of creditable service to qualify for a retirement benefit based on involuntary separation~~  
663 ~~from service.~~

664 ~~(4) Notwithstanding any other time limitation provided in this chapter for obtaining~~  
665 ~~creditable service for military service, a qualified member may obtain creditable service~~  
666 ~~pursuant to the provisions of this subsection until July 1, 1991.~~

667 ~~(j) Anything in this chapter to the contrary notwithstanding, any member who was on~~  
668 ~~active duty in the armed forces of the United States during any period during which a~~  
669 ~~military draft was in effect, and any member who served an uninterrupted period of active~~  
670 ~~duty which began during any such period, may receive military service credit for such~~  
671 ~~period of active duty up to a maximum of two years, provided that such member shall pay~~  
672 ~~the regular employee contribution of 5 percent of the compensation last paid to such~~  
673 ~~member as an employee before entering military service or 5 percent of the compensation~~  
674 ~~first paid to such member as an employee after returning from military service plus 4 1/2~~

675 percent interest on such employee contributions, compounded annually to date of payment;  
 676 provided, further, that no service in the armed forces shall be deemed as creditable under  
 677 any provisions of this chapter if such service has or will be used in the determination of any  
 678 member's eligibility for retirement benefits or allowances from any other state or federal  
 679 retirement program, excluding social security and those retirement programs covered under  
 680 Public Law 810, 80th Congress, as amended. Notwithstanding any other time limitation  
 681 provided in this chapter for obtaining creditable service for military service, a qualified  
 682 member may obtain creditable service pursuant to the provisions of this subsection by  
 683 making application therefor prior to December 31, 2003. Reserved."

684 **SECTION 14.**

685 Said title is further amended by repealing Code Section 47-2-96.1, relating to creditable  
 686 service for temporary full-time employment by legislative branch, as follows:

687 "~~47-2-96.1.~~

688 (a) ~~As used in this Code section, 'temporary full-time service' means employment by the~~  
 689 ~~legislative branch of the state government prior to July 1, 2006, on a full-time basis for less~~  
 690 ~~than nine months in any calendar year that did not qualify the employee to be a member~~  
 691 ~~of the retirement system.~~

692 (b) ~~Any member who rendered temporary full-time service prior to becoming a permanent~~  
 693 ~~full-time employee eligible for membership in the retirement system may obtain no more~~  
 694 ~~than ten years of creditable service for such service on a month-for-month basis, subject~~  
 695 ~~to the following requirements:~~

696 (1) ~~One month of creditable service shall be granted for each 20 days of temporary~~  
 697 ~~full-time service, not to exceed 12 months of creditable service for all temporary full-time~~  
 698 ~~service rendered during any single calendar year, provided that no creditable service shall~~  
 699 ~~be granted for less than 60 days of part-time service during a calendar year; and~~

700 (2) ~~The member claiming such creditable service shall pay to the board of trustees the~~  
 701 ~~employer and employee contribution that would have been paid to the retirement system~~  
 702 ~~if the member had been a member during the period for which creditable service is~~  
 703 ~~claimed based on compensation actually received for the temporary full-time service~~  
 704 ~~which is claimed as creditable service together with regular interest thereon.~~

705 (c) ~~The board of trustees shall require such proof of part-time service and compensation~~  
 706 ~~received therefor as may be necessary to carry out the provisions of this Code section.~~

707 (d) ~~In order to obtain creditable service under this Code section, a member must make~~  
 708 ~~application to the board of trustees not later than January 1, 2007.~~

709 (e) ~~Nothing in this Code section shall be construed as to allow any former member of the~~  
 710 ~~General Assembly to obtain credit for prior legislative service."~~

711 **SECTION 15.**

712 Said title is further amended by repealing Code Section 47-2-96.2, relating to creditable  
 713 service for uncredited full-time service with executive branch, as follows:

714 ~~"47-2-96.2.~~

715 ~~(a) As used in this Code section, 'uncredited full-time service' means employment by the  
 716 executive branch of the state government after January 1, 1980, and prior to January 1,  
 717 1986, on a full-time salaried basis for which the employee was authorized to accrue annual  
 718 and sick leave but which did not qualify the employee to be a member of the retirement  
 719 system.~~

720 ~~(b) A member may not obtain more than three years of creditable service for uncredited  
 721 full-time service. The member claiming such creditable service shall pay to the board of  
 722 trustees the employer and employee contribution that would have been paid to the  
 723 retirement system if the member had been a member during the period for which creditable  
 724 service is claimed based on compensation actually received for the service which is  
 725 claimed as creditable service together with regular interest thereon.~~

726 ~~(c) The board of trustees shall require such proof of service and compensation received  
 727 therefor as may be necessary to carry out the provisions of this Code section.~~

728 ~~(d) In order to obtain creditable service under this Code section, a member must make  
 729 application to the board of trustees not later than January 1, 1999."~~

730 **SECTION 16.**

731 Said title is further amended by repealing and reserving Code Section 47-2-97, relating to  
 732 applicability of creditable service under Code Section 47-2-93 or subsection (b) of Code  
 733 Section 47-2-96 toward involuntary separation benefits and requirement as to full-time  
 734 employment for credit, as follows:

735 ~~"47-2-97.~~

736 ~~(a) Any other provisions of law to the contrary notwithstanding, no creditable service of  
 737 any nature which may be allowed under Code Section 47-2-93 or subsection (b) of Code  
 738 Section 47-2-96 shall be used in any manner to qualify a member for involuntary  
 739 separation benefits.~~

740 ~~(b) No credit shall be given under Code Section 47-2-93 except for full-time state  
 741 employment; provided, however, that service after January 1, 1954, as a tax collector, tax  
 742 receiver, or tax commissioner or as an employee of any such tax official shall be deemed  
 743 to be full-time state employment for the purposes of this retirement system and any service  
 744 as a tax commissioner, tax receiver, or tax collector or any employee of such tax officials  
 745 after January 1, 1954, to the date any such official or employee became a member of the  
 746 retirement system shall be credited as membership service credit upon payment into the~~

747 ~~retirement system before January 1, 1977, the employer and employee contributions, plus~~  
 748 ~~regular interest thereon, for such service. Reserved.~~"

749 **SECTION 17.**

750 Said title is further amended by revising Code Section 47-2-110, relating to retirement ages,  
 751 application for a retirement allowance, suspension of retirement allowance upon  
 752 reemployment, and health benefits, as follows:

753 "47-2-110.

754 (a)(1) Upon written application to the board of trustees, any member in service who has  
 755 reached 60 years of age or who has 30 years of creditable service may retire on a service  
 756 retirement allowance, provided that he or she has at least five years of creditable service;  
 757 provided, further, that if he or she became a member after July 1, 1968, he or she has at  
 758 least ten years of creditable service. The effective date of retirement shall be the first of  
 759 the month in which the application is received by the board of trustees, provided that no  
 760 retirement application will, in any case, be effective earlier than the first of the month  
 761 following the final month of the applicant's employment. Applications for retirement will  
 762 not be accepted more than 90 days in advance of the effective date of retirement.  
 763 Separation from service pending approval of the retirement application shall not affect  
 764 eligibility for a retirement allowance. The provisions of this subsection regarding the  
 765 effective date of retirement shall apply to all persons making application for retirement  
 766 on or after March 15, 1979, and to all persons who have made application prior to March  
 767 15, 1979, but to whom payments from the retirement system have not commenced as of  
 768 that date. Each employer shall certify to the board of trustees the date on which the  
 769 employee's employment is or will be severed and that no agreement exists to allow the  
 770 employee to return to service, including service as or for an independent contractor. Any  
 771 return to employment or rendering of any paid service, including service as or for an  
 772 independent contractor, for any employer within two consecutive calendar months of the  
 773 effective date of retirement shall render the severance invalid, nullifying the application  
 774 for retirement.

775 (2) Normal retirement age, for purposes of the retirement system, shall be the date the  
 776 employee has reached 60 years of age, provided that he or she has at least ten years of  
 777 creditable service or the age of an employee on the date he or she attains 30 years of  
 778 creditable service; provided, however, that the provisions of this paragraph are subject  
 779 to change by future legislation in order to comply with federal regulations. For those  
 780 members who are in service with the Uniform Division of the Department of Public  
 781 Safety as an officer, noncommissioned officer, or trooper, officers and agents of the  
 782 Georgia Bureau of Investigation, conservation rangers of the Department of Natural

783 Resources, or in the Department of Revenue as an alcohol and tobacco officer or agent,  
 784 normal retirement age shall be the date the employee has reached 55 years of age,  
 785 provided that he or she has at least ten years of creditable service. For purposes of  
 786 Section 402(l) of the federal Internal Revenue Code regarding distributions from  
 787 governmental plans for health and long-term care insurance for public safety officers,  
 788 normal retirement age shall be the earliest date when the employee has satisfied the  
 789 requirements for a retirement allowance under the retirement system. Except as provided  
 790 under Article 2 of Chapter 1 of this title, a member's right to his or her retirement  
 791 allowance is nonforfeitable upon attainment of normal retirement age.

792 ~~(b)(1) Effective July 1, 1983, no member of the retirement system may be required to~~  
 793 ~~retire because of age except the following members:~~

794 ~~(A) Those employed as prison guards by the Department of Corrections;~~

795 ~~(B) Those employed by the Uniform Division of the Department of Public Safety as~~  
 796 ~~officers and troopers;~~

797 ~~(C) Those employed by the Department of Natural Resources as conservation rangers;~~

798 ~~(D) Those employed by the Department of Revenue as alcohol and tobacco officers or~~  
 799 ~~agents;~~

800 ~~(E) Those employed as officers or agents of the Georgia Bureau of Investigation;~~

801 ~~(F) Those employed by the Department of Transportation as enforcement officers prior~~  
 802 ~~to July 1, 2001;~~

803 ~~(G) Those employed by the Department of Motor Vehicle Safety as enforcement~~  
 804 ~~officers on or after July 1, 2001; and~~

805 ~~(H) Those employed by the State Board of Pardons and Paroles as parole officers as~~  
 806 ~~well as other employees of said board who possess the power of arrest.~~

807 ~~(2) Those members specified by paragraph (1) of this subsection who may be required~~  
 808 ~~to retire because of age shall be subject to the laws specifying retirement ages for the~~  
 809 ~~various classifications of such members or subject to the rules, regulations, or policies~~  
 810 ~~specifying retirement ages of the various state departments or agencies employing such~~  
 811 ~~members, provided such rules, regulations, or policies are in compliance with other laws~~  
 812 ~~of this state. Any state department or agency specified in paragraph (1) of this subsection~~  
 813 ~~shall be authorized to employ or continue the employment of any member, regardless of~~  
 814 ~~age, with professional, scientific, or technical skills who is so certified to the board of~~  
 815 ~~trustees by the state department or agency.~~

816 ~~(c)(1)(b)(1)~~ As used in this subsection, in addition to the definition provided in Code  
 817 Section 47-2-1, the term 'employer' shall also include the retired member's last employer  
 818 which reported to the retirement system prior to the member's effective date of retirement.  
 819 Such term shall also include the Board of Regents of the University System of Georgia.

820 (2) Except as provided in this subsection, if a member accepts paid employment with or  
 821 renders services for pay to any employer, including, without limitation, service directly  
 822 or indirectly as or for an independent contractor, after his or her retirement, payment of  
 823 his or her retirement allowance shall be suspended and no contributions to the retirement  
 824 system shall be made on account of such service either by that member or his or her  
 825 employer, provided that, upon termination of such service, all rights shall vest in that  
 826 member as if he or she had continued his or her option to retire.

827 (3) The retirement allowance of a retired member who accepts employment with or  
 828 renders services to any employer after his or her retirement shall not be suspended if the  
 829 employee has attained normal retirement age or has not been employed by or rendered  
 830 service for any employer for at least two consecutive calendar months and performs no  
 831 more than 1,040 hours of paid employment or paid service, including, without limitation,  
 832 service as or for an independent contractor, for the employer in any calendar year.

833 (4) Any employer that employs a retired plan member shall within 30 days of the  
 834 employee's accepting employment notify the board of trustees in writing stating the name  
 835 of the plan member and the number of hours the employee is expected to work annually  
 836 and shall provide such other information as the board may request. If the retired plan  
 837 member performs more than 1,040 hours in any calendar year, the employer shall so  
 838 notify the board of trustees as soon as such information is available. Any employer that  
 839 fails to notify the board of trustees as required by this subsection shall reimburse the  
 840 retirement system for any benefits wrongfully paid. It shall be the duty of the retired plan  
 841 member seeking employment by the employer to notify the employer of his or her  
 842 retirement status prior to accepting such position. If a retired plan member fails to so  
 843 notify the employer and the employer becomes liable to the retirement system, the plan  
 844 member shall hold the employer harmless for all such liability.

845 ~~(d)~~(c) The board of trustees is authorized to provide by rule or regulation for the payment  
 846 of benefits to members or beneficiaries of the retirement system at a time and under  
 847 circumstances not provided for in this chapter to the extent that such payment is required  
 848 to maintain the retirement system as a 'qualified retirement plan' for the purposes of federal  
 849 income tax laws."

850 **SECTION 18.**

851 Said title is further amended by revising Code Section 47-2-111, relating to retirement  
 852 allowance for members subject to involuntary separation and persons eligible to retire at age  
 853 55, as follows:

854 "47-2-111.

855 ~~(a) Any other provision of law to the contrary notwithstanding, any member stated in~~  
856 ~~subparagraphs (b)(1)(B) through (b)(1)(E) of Code Section 47-2-110 who is subject to the~~  
857 ~~involuntary separation provisions of Code Section 47-2-123 and who retires upon or after~~  
858 ~~attaining the age of 55, whether or not retirement at such age is required by law, shall upon~~  
859 ~~application receive a retirement allowance which shall consist of:~~

860 ~~(1) In the case of a member with at least 20 years of service, the service retirement~~  
861 ~~allowance which would have been payable upon service retirement at age 60 had the~~  
862 ~~member continued in service to age 60 without further change in compensation;~~

863 ~~(2) In the case of a member with at least 25 years of service, 75 percent of the service~~  
864 ~~retirement allowance which would have been payable upon service retirement at age 65~~  
865 ~~had the member continued in service without further change in compensation; or~~

866 ~~(3) In the case of a member with at least 30 years of service, the service retirement~~  
867 ~~allowance which would have been payable upon service retirement at age 65 had the~~  
868 ~~member continued in service without further change in compensation.~~

869 ~~Any provisions of this chapter to the contrary notwithstanding, in the application of~~  
870 ~~paragraphs (1) through (3) of this subsection relating to allowances other than for disability~~  
871 ~~or death, projected retirement allowance computations shall be made on the basis of the~~  
872 ~~member's highest total monthly earnable compensation, as reflected by monthly~~  
873 ~~contributions made during the last 24 calendar months in which the member had made~~  
874 ~~contributions, except that no salary increase by adjustment in compensation in any manner~~  
875 ~~in excess of 10 percent during the last 12 months of membership service shall be included~~  
876 ~~in the projected computation.~~

877 ~~(b) Any other provision of this chapter to the contrary notwithstanding, any member~~  
878 ~~employed by the Uniform Division of the Department of Public Safety as an officer, a~~  
879 ~~noncommissioned officer, or a trooper; by the Georgia Bureau of Investigation as an officer~~  
880 ~~or agent; by the Department of Natural Resources as a conservation ranger; or by the~~  
881 ~~Department of Revenue as an alcohol and tobacco officer or agent or as an officer or agent~~  
882 ~~of the Special Investigations Unit shall be eligible to retire at age 55 if he or she has the~~  
883 ~~minimum number of years of creditable service provided in Code Section 47-2-110, and~~  
884 ~~upon retirement such member shall be paid not less than the service retirement allowance~~  
885 ~~which would have been payable to such member upon service retirement at age 65 without~~  
886 ~~a change in compensation and with the same number of years' creditable service to which~~  
887 ~~such member is entitled at the time of retirement."~~

888 **SECTION 19.**

889 Said title is further amended by revising subsection (a) of Code Section 47-2-120, relating  
890 to retirement allowances, as follows:

891 "(a) Upon service retirement, a member shall receive a service retirement allowance which  
892 shall consist of:

893 (1) An annuity which shall be the actuarial equivalent of his accumulated contributions  
894 at the time of his retirement; and

895 (2) A pension equal to the annuity allowable at age of retirement, but not to exceed an  
896 annuity which would have been allowed at age 65, which pension shall be computed on  
897 the basis of his contributions made prior to attaining age 65, provided that any member  
898 may continue his contributions after attaining 65 years of age, and by so doing shall  
899 receive membership service credit for such period of time, which shall be used in the  
900 computation of retirement allowances; and

901 ~~(3) If he has a prior service certificate in full force and effect, an additional pension~~  
902 ~~which shall be equal to the annuity allowable at age of retirement, provided that such~~  
903 ~~pension does not exceed the annuity which would have been allowable at age 65 by more~~  
904 ~~than twice the amount of his prior service accumulations as defined in Code Section~~  
905 ~~47-2-96 with regular interest on such amount as from time to time in effect, which~~  
906 ~~interest shall be figured from the date of establishment until the earlier of the date of his~~  
907 ~~retirement or the date on which he attains 65 years of age."~~

908 **SECTION 20.**

909 Said title is further amended by revising Code Section 47-2-142, relating to credit for prior  
910 service rendered by persons transferred under load to a federal agency but ineligible for  
911 federal service retirement membership who served overseas with the Red Cross during World  
912 War II, as follows:

913 ~~"47-2-142:~~

914 ~~Anything in this chapter to the contrary notwithstanding, those persons who were members~~  
915 ~~of the retirement system on January 1, 1973, and who (1) were transferred under loan from~~  
916 ~~an employer to a federal agency during World War II; (2) during the period of the loan,~~  
917 ~~were selected by the United States government from official registers of the State Personnel~~  
918 ~~Administration, paid according to state salary schedules, but were ruled ineligible for~~  
919 ~~federal civil service retirement membership; (3) were transferred from an employer to a~~  
920 ~~federal agency, but whose work was continued under the supervision and control of the~~  
921 ~~employer; or (4) resigned or took a leave of absence from an employer to accept overseas~~  
922 ~~service with the American Red Cross or other Red Cross organization during World War~~

923 ~~He and who were subsequently rehired or reinstated by an employer shall be entitled to~~  
 924 ~~service credit for periods during which they were so employed. Reserved.~~

925 **SECTION 21.**

926 Said title is further amended by repealing Code Section 47-2-160, relating to inclusion of  
 927 General Assembly members in retirement system, effect on rights under the Georgia  
 928 Legislative Retirement System, rules and regulations, and amount and financing of  
 929 contributions, as follows:

930 ~~"47-2-160:~~

931 ~~(a) Effective May 1, 1971, members of the Georgia Legislative Retirement System under~~  
 932 ~~Chapter 6 of this title shall become members of the Employees' Retirement System of~~  
 933 ~~Georgia and shall be subject to all conditions and provisions of this chapter, provided that~~  
 934 ~~this Code section shall not deny any such member any rights and privileges now provided~~  
 935 ~~for under the Georgia Legislative Retirement System.~~

936 ~~(b) On and after May 1, 1971, future members of the General Assembly, the Clerk of the~~  
 937 ~~House of Representatives, and the Secretary of the Senate and on and after March 27, 1972,~~  
 938 ~~doorkeepers and messengers for either house of the General Assembly shall, upon taking~~  
 939 ~~office, become members of this retirement system and shall be ineligible for membership~~  
 940 ~~in the Georgia Legislative Retirement System.~~

941 ~~(c) Present beneficiaries of the Georgia Legislative Retirement System shall continue to~~  
 942 ~~receive retirement allowances or other benefits under Chapter 6 of this title as obligations~~  
 943 ~~of the Employees' Retirement System of Georgia.~~

944 ~~(d) The board of trustees is authorized to establish rules and regulations in order to carry~~  
 945 ~~out this Code section, including, but not limited to, rules and regulations with regard to the~~  
 946 ~~transfer to the appropriate accounts within the retirement system of the member's account,~~  
 947 ~~the accumulation account, and such assets that are now held in the name of the Georgia~~  
 948 ~~Legislative Retirement System.~~

949 ~~(e) In order to carry out this Code section, the future contributions made by the state to the~~  
 950 ~~retirement system shall be determined by the board of trustees each year on the basis of the~~  
 951 ~~most recent actuarial valuation; and it shall certify to the legislative fiscal officer the~~  
 952 ~~contributions owed by the state to the retirement system. The state's contributions shall be~~  
 953 ~~financed from funds appropriated to the General Assembly and shall include such sums as~~  
 954 ~~are found necessary in order to create reserves in the retirement system sufficient (1) to~~  
 955 ~~cover the cost of the retirement allowances then currently accruing under the retirement~~  
 956 ~~system, (2) to include a contribution each year toward the cost of service prior to January~~  
 957 ~~1, 1967, and (3) to cover any administrative expense which the board of trustees may incur~~  
 958 ~~under this Code section. The legislative fiscal officer is authorized and directed to pay to~~

959 ~~the board of trustees from funds appropriated to the General Assembly the future~~  
 960 ~~contributions of the state, together with the funds necessary to cover the required employer~~  
 961 ~~contributions for social security coverage."~~

962 **SECTION 22.**

963 Said title is further amended by repealing Code Section 47-2-161, relating to membership  
 964 service credit for service as a member of the General Assembly between January 1, 1954,  
 965 and January 1, 1967, as follows:

966 ~~"47-2-161:~~

967 ~~Any member who was an employee of a state department, as reflected in the report of the~~  
 968 ~~state auditor, under Code Section 50-6-27, for the fiscal years ending June 30, 1967, or~~  
 969 ~~June 30, 1970, and who was a member of the General Assembly between January 1, 1954,~~  
 970 ~~and January 1, 1967, may receive membership service credit for service as a member of the~~  
 971 ~~General Assembly, upon payment to the retirement system of an amount equal to 6 percent~~  
 972 ~~of his annual base pay and allowances received during such period for services as a~~  
 973 ~~member of the General Assembly, provided that such payment is made by January 1, 1982;~~  
 974 ~~provided, further, that no more than one year of creditable service shall be allowed for all~~  
 975 ~~service in a calendar year. Upon payment of such contributions, such member shall be~~  
 976 ~~eligible for any prior service allowable under this chapter. The provisions of this Code~~  
 977 ~~section shall be applicable for the establishment of service credit under subsection (k) of~~  
 978 ~~Code Section 47-2-244."~~

979 **SECTION 23.**

980 Said title is further amended by repealing Code Section 47-2-166, relating to membership of  
 981 persons elected at the November, 1966, general election, employer contributions, and use of  
 982 General Assembly service for involuntary separation allowance, as follows:

983 ~~"47-2-166:~~

984 ~~(a) Any person who was elected as a member of the General Assembly at the November,~~  
 985 ~~1966, general election and who was a member of the retirement system at the time he took~~  
 986 ~~his oath of office as a member of the General Assembly shall be continued as a member~~  
 987 ~~of the retirement system in the same manner as any other member of the retirement system~~  
 988 ~~during all continuous terms of office, provided that he has not lost his membership in the~~  
 989 ~~retirement system and he makes the contributions required under the retirement system.~~  
 990 ~~(b) The legislative fiscal officer is authorized and directed to pay employer contributions~~  
 991 ~~for members under this Code section from the funds appropriated for or otherwise made~~  
 992 ~~available for the operations of the legislative branch of government of the state. Service~~

993 ~~credited to a member under this Code section shall not be counted as creditable service~~  
 994 ~~toward an involuntary separation allowance under this chapter."~~

995 **SECTION 24.**

996 Said title is further amended by repealing Code Section 47-2-167, relating to rights of  
 997 persons who were messengers or doorkeepers and who were members as of January 8, 1973,  
 998 as follows:

999 ~~"47-2-167.~~

1000 ~~Any person who was serving as messenger or doorkeeper of either house of the General~~  
 1001 ~~Assembly on January 8, 1973, and who was a member of the retirement system on that date~~  
 1002 ~~shall:~~

1003 ~~(1) Acquire the same rights and credits in the same manner and under the same~~  
 1004 ~~conditions; and~~

1005 ~~(2) Be authorized to make contributions to the retirement system in the same amounts,~~  
 1006 ~~in the same manner, and under the same conditions,~~

1007 ~~as would a member of the General Assembly under the Georgia Legislative Retirement~~  
 1008 ~~System."~~

1009 **SECTION 25.**

1010 Said title is further amended by repealing Code Section 47-2-168, relating to credit for  
 1011 service to the legislative branch of government by persons employed by the Legislative  
 1012 Services Committee prior to May 1, 1959, and contributions, as follows:

1013 ~~"47-2-168.~~

1014 ~~Anything in this chapter to the contrary notwithstanding, any employee of the legislative~~  
 1015 ~~branch of government who was employed by the Legislative Services Committee prior to~~  
 1016 ~~May 1, 1959, shall receive creditable service, year for year, for service to any officer in his~~  
 1017 ~~official capacity or to any department, division, or office of either house of the legislative~~  
 1018 ~~branch of government. All contributions which would have been paid shall be paid by the~~  
 1019 ~~employer into the pension accumulation fund."~~

1020 **SECTION 26.**

1021 Said title is further amended bu revising Code Section 47-2-180, relating to right to a prior  
 1022 service certificate for service as a teacher in the public schools of Georgia and contents of  
 1023 application for a certificate, as follows:

1024 ~~"47-2-180.~~

1025 ~~Anything in this chapter to the contrary notwithstanding, any employee who, prior to his~~  
 1026 ~~employment with an employer subject to this chapter, was a teacher in the public schools~~

1027 ~~of this state shall be entitled to a prior service certificate for service rendered as a teacher~~  
 1028 ~~in such public schools, provided that he filed an application with the board of trustees by~~  
 1029 ~~May 4, 1949. Such application shall contain satisfactory evidence of such service as a~~  
 1030 ~~teacher and a record of earnable compensation for any portion of such service rendered~~  
 1031 ~~during the last five years immediately prior to July 1, 1949 Reserved."~~

### 1032 SECTION 27.

1033 Said title is further amended by repealing and reserving Code Section 47-2-200, relating to  
 1034 membership of heads of state departments or agencies who are constitutional officers,  
 1035 contributions, service credits, retirement allowances, and survivors benefits, as follows:

1036 "47-2-200.

1037 ~~(a) The provisions of this or any other law to the contrary notwithstanding, the head of any~~  
 1038 ~~state department or agency who is an elected constitutional officer and who was previously~~  
 1039 ~~ineligible by law for membership in the retirement system may, at any time on or before~~  
 1040 ~~March 31, 1965, elect to become a member of the retirement system by notifying the~~  
 1041 ~~director of the Employees' Retirement System of Georgia:~~

1042 ~~(b) Upon the effective date of his membership, he shall begin making regular employee~~  
 1043 ~~contributions under this chapter and shall be entitled to all the retirement allowances and~~  
 1044 ~~credits under it in the same manner as if he had become a member of the retirement system~~  
 1045 ~~on January 1, 1950, which credits shall include credit for prior service and any service~~  
 1046 ~~performed by him as an employee after that date:~~

1047 ~~(c) All employer contributions which would have been reported for such a person between~~  
 1048 ~~January 1, 1950, and April 1, 1964, shall be paid by the employer into the pension~~  
 1049 ~~accumulation fund in such manner and over such period of time as shall be agreed upon~~  
 1050 ~~between the board of trustees and the employer:~~

1051 ~~(d) Eligibility for survivors benefits for any such person shall be determined on the same~~  
 1052 ~~basis as that applicable to all other members who were in state employment on or after~~  
 1053 ~~January 1, 1953, and benefit amounts shall be based upon the age of such person on the~~  
 1054 ~~effective date of his membership with the retirement system. Reserved."~~

### 1055 SECTION 28.

1056 Said title is further amended by revising Code Section 47-2-201, relating to director status  
 1057 inhibiting eligibility for corresponding emeritus positions, as follows:

1058 "47-2-201.

1059 ~~The provisions of this or any other law to the contrary notwithstanding, any person who~~  
 1060 ~~becomes director of the Office of Treasury and Fiscal Services, State School~~  
 1061 ~~Superintendent, Commissioner of Insurance, Secretary of State, Attorney General,~~

1062 ~~Commissioner of Labor, Commissioner of Agriculture, or Public Service Commissioner~~  
 1063 ~~after April 1, 1964, shall become a member of the retirement system and shall not be~~  
 1064 ~~eligible for the corresponding emeritus position, provided that any person holding any of~~  
 1065 ~~these offices on April 1, 1964, shall not be prohibited from appointment to the~~  
 1066 ~~corresponding emeritus position. Reserved.~~"

### 1067 SECTION 29.

1068 Said title is further amended by revising Code Section 47-2-224, relating to mandatory  
 1069 retirement age and monthly benefits for certain members of the Department of Natural  
 1070 Resources and of the Department of Revenue and waiver of mandatory retirement age, as  
 1071 follows:

1072 "47-2-224.

1073 ~~(a) For purposes of this Code section, the term 'highest average compensation' means the~~  
 1074 ~~member's highest average monthly earnable compensation during a period of eight~~  
 1075 ~~consecutive calendar quarters while a member of the retirement system but shall not~~  
 1076 ~~include any decrease in salary that is in excess of two 5 percent decreases during such eight~~  
 1077 ~~calendar quarters.~~

1078 ~~(b) Any other provisions of this chapter to the contrary notwithstanding, every person who~~  
 1079 ~~is in service on June 30, 1974, as a conservation ranger of the Department of Natural~~  
 1080 ~~Resources, or in the Department of Revenue as an alcohol and tobacco officer or agent;~~  
 1081 ~~every person who enters or reenters such service on or after July 1, 1974; every person who~~  
 1082 ~~is in service in the Department of Revenue as an officer or agent of the Special~~  
 1083 ~~Investigations Unit on June 30, 1978; and every person who enters or reenters such service~~  
 1084 ~~on or after July 1, 1978, shall be deemed a member under this Code section and shall retire~~  
 1085 ~~upon reaching the mandatory retirement age prescribed by subsection (c) of this Code~~  
 1086 ~~section; and upon retirement he shall receive the regular retirement benefits under this~~  
 1087 ~~chapter, provided that in any case he shall receive a monthly retirement benefit equal to at~~  
 1088 ~~least 2 percent of his highest average compensation for each year of creditable service;~~  
 1089 ~~provided, further, that he has filed an application therefor in a manner similar to that~~  
 1090 ~~provided in Code Section 47-2-110.~~

1091 ~~(c) Any member subject to this Code section shall be retired on the last day of the month~~  
 1092 ~~following the month in which he reaches 55 years of age, provided that, during the years~~  
 1093 ~~1974 through 1979, any such member may be retired on the last day of the month following~~  
 1094 ~~the month in which he reaches the retirement age set forth below:~~

1095	Year	Retirement Age
1096	<del>1974</del> .....	60 or over
1097	<del>1975</del> .....	59
1098	<del>1976</del> .....	58
1099	<del>1977</del> .....	57
1100	<del>1978</del> .....	56
1101	<del>1979</del> .....	55

1102 ~~(d) Any member 60 years of age or over on July 1, 1974, shall be retired on July 31, 1974.~~  
 1103 ~~During the years 1975 through 1979, any member who has reached one of the mandatory~~  
 1104 ~~retirement ages specified in this Code section by January 1 of a year shall be retired on~~  
 1105 ~~January 31 of that year.~~

1106 ~~(e) The Board of Natural Resources may waive the mandatory retirement ages specified~~  
 1107 ~~in this Code section for conservation rangers as necessary to permit members who entered~~  
 1108 ~~such service in the department on or before June 30, 1965, to complete service sufficient~~  
 1109 ~~to provide them with 25 years of total creditable service. Such a member shall be retired~~  
 1110 ~~on the last day of the month following the month in which he completes such service. The~~  
 1111 ~~Board of Natural Resources, in its discretion, may waive the mandatory retirement ages~~  
 1112 ~~specified in this Code section for conservation rangers in a supervisory classification upon~~  
 1113 ~~application of such members or upon the initiation by the board of trustees, provided that~~  
 1114 ~~such waivers to members in a supervisory classification shall not be extended to such~~  
 1115 ~~members who have reached 60 years of age.~~

1116 ~~(f) Subsections (c) through (e) of this Code section shall not apply to any conservation~~  
 1117 ~~ranger in a supervisory classification whose supervisory duties are not all or predominantly~~  
 1118 ~~in the field of law enforcement.~~

1119 ~~(g) The mandatory retirement ages specified for an alcohol and tobacco officer or agent~~  
 1120 ~~of the Department of Revenue may be waived by the state revenue commissioner as~~  
 1121 ~~necessary to permit such members who enter service on or before January 31, 1974, to~~  
 1122 ~~complete service sufficient to provide them with 25 years of total creditable service. Such~~  
 1123 ~~a member shall be retired on the last day of the month following the month in which he~~  
 1124 ~~completes such service. The mandatory retirement ages specified may also be waived by~~  
 1125 ~~the state revenue commissioner, at his discretion, for alcohol and tobacco officers or agents~~  
 1126 ~~in a supervisory classification upon application of such officers or agents or upon initiation~~  
 1127 ~~by the state revenue commissioner, provided that such waivers to members in a supervisory~~  
 1128 ~~classification shall not be extended to such members who have reached 60 years of age.~~  
 1129 ~~This subsection shall not apply to any alcohol and tobacco officer or agent in a supervisory~~

1130 ~~classification whose supervisory duties are not all or predominantly in the field of law~~  
 1131 ~~enforcement.~~  
 1132 ~~(h) The mandatory retirement ages may be waived by the state revenue commissioner for~~  
 1133 ~~an officer or agent of the Special Investigations Unit as necessary to permit such members~~  
 1134 ~~who entered service on or before January 31, 1974, to complete service sufficient to~~  
 1135 ~~provide them with 25 years of total creditable service. Such a member shall be retired on~~  
 1136 ~~the last day of the month following the month in which he completes such service. The~~  
 1137 ~~mandatory retirement ages may also be waived by the state revenue commissioner, in his~~  
 1138 ~~discretion, for officers or agents of the Special Investigations Unit in a supervisory~~  
 1139 ~~classification upon application of such officers or agents or upon initiation by the~~  
 1140 ~~commissioner, provided that such waivers to members in a supervisory classification shall~~  
 1141 ~~not be extended to such members who have reached 60 years of age. This subsection shall~~  
 1142 ~~not apply to any officer or agent of the Special Investigations Unit in a supervisory~~  
 1143 ~~classification whose supervisory duties are not all or predominantly in the field of law~~  
 1144 ~~enforcement Reserved.~~"

1145 **SECTION 30.**

1146 Said title is further amended by repealing and reserving Code Section 47-2-261, relating to  
 1147 transfers of credits and funds from the District Attorneys Retirement Fund of Georgia upon  
 1148 employment by an agency subject to the Employees' Retirement System of Georgia, as  
 1149 follows:

1150 "47-2-261.

1151 ~~(a) Anything in this chapter to the contrary notwithstanding, any member of the District~~  
 1152 ~~Attorneys Retirement Fund of Georgia who without a break in service becomes an~~  
 1153 ~~employee of an employer under the retirement system who desires to transfer his or her~~  
 1154 ~~credits in the District Attorneys Retirement Fund of Georgia to the retirement system shall~~  
 1155 ~~file an application for the transfer of such credits with the board of trustees. Upon transfer~~  
 1156 ~~of funds pursuant to Code Section 47-12-44, he or she shall be given all creditable service~~  
 1157 ~~otherwise authorized by this chapter.~~

1158 ~~(b) Any person who is subject to the provisions of subsection (b) of Code Section~~  
 1159 ~~47-23-46 and who elects to reestablish membership in this retirement system pursuant to~~  
 1160 ~~such subsection shall receive such creditable service as the sum paid to this retirement~~  
 1161 ~~system pursuant to such subsection will warrant without creating any unfunded actuarial~~  
 1162 ~~accrued liability as to this retirement system. Reserved.~~"

1163 **SECTION 31.**

1164 Said title is further amended by revising Code Section 47-2-262, relating to membership in  
 1165 the retirement system of assistant district attorneys and employees of the Prosecuting  
 1166 Attorneys' Council, notice of election to become a member, and contributions, as follows:

1167 "47-2-262.

1168 (a) As used in this Code section, the term:

1169 (1) 'Assistant district attorneys' means assistant district attorneys who are compensated  
 1170 from state funds pursuant to Code Section 15-18-14.

1171 (2) 'Prosecuting Attorneys' Council of the State of Georgia' means the Prosecuting  
 1172 Attorneys' Council of the State of Georgia created by Article 2 of Chapter 18 of Title 15.

1173 (b) Each assistant district attorney and each employee of the Prosecuting Attorneys'  
 1174 Council of the State of Georgia, hereinafter in this Code section collectively referred to as  
 1175 'employee' or 'employees,' ~~employed on June 30, 1979, may elect to become a member of~~  
 1176 ~~the Employees' Retirement System of Georgia. Any such employee electing to become a~~  
 1177 ~~member of the retirement system shall so notify the board of trustees not later than October~~  
 1178 ~~1, 1979. Any such employee who failed to notify the board of trustees by that date shall~~  
 1179 ~~not at any time thereafter be eligible for membership in the retirement system. Any person~~  
 1180 who becomes an employee on or after July 1, 1979, shall become a member of the  
 1181 Employees' Retirement System of Georgia as a condition of his or her employment, unless  
 1182 he or she is eligible for membership in another publicly supported retirement or pension  
 1183 system or fund which provides retirement benefits based wholly or partially on  
 1184 compensation of such employee paid from state funds. An employee who is eligible for  
 1185 membership in any such other publicly supported retirement or pension system or fund may  
 1186 elect to become a member of the retirement system in lieu of membership in such other  
 1187 publicly supported retirement or pension system or fund by notifying the board of trustees  
 1188 of such election within 90 days after becoming employed with the Prosecuting Attorneys'  
 1189 Council of the State of Georgia. Any such employee who fails to notify the board of  
 1190 trustees within such time shall not at any time thereafter be eligible for membership in the  
 1191 retirement system. The state salary paid to employees who become members of the  
 1192 retirement system shall be the basis for employee and employer contributions for such  
 1193 employees. All employer contributions required by this chapter for such members shall be  
 1194 paid from funds appropriated or otherwise made available for the operation of the superior  
 1195 courts. The commissioner of administrative services shall deduct from the state salaries  
 1196 payable to such members the employee contributions required by this chapter.

1197 ~~(c) Any person who was required to become a member of this retirement system by~~  
 1198 ~~operation of subsection (b) of this Code section but who failed to do so at the time he or~~  
 1199 ~~she was so required because of an administrative error may receive creditable service for~~

1200 all or a portion of such period of prior service by paying to the board of trustees an amount  
 1201 which would warrant the grant of creditable service without creating any additional  
 1202 actuarial accrued liability as to the retirement system. Such payment may include a transfer  
 1203 of funds from a money purchase pension plan maintained by the employee's employer prior  
 1204 to July 1, 2004, which shall be credited to the employee's annuity account established by  
 1205 the retirement system. The employee's employer is authorized to supplement such  
 1206 amount."

### 1207 SECTION 32.

1208 Said title is further amended by revising Code Section 47-2-266, relating to membership of  
 1209 judicial employees and contributions, as follows;

1210 47-2-266.

1211 (a) As used in this Code section, the term:

1212 (1) 'Judicial employee' means:

1213 (A) A full-time assistant to a district administrative judge and any full-time secretarial  
 1214 or clerical judicial administrative district employee employed pursuant to the provisions  
 1215 of Code Section 15-5-6;

1216 (B) A full-time employee of The Council of Superior Court Judges of Georgia  
 1217 provided for in Code Section 15-6-34; and

1218 ~~(C) A full-time employee employed for the purpose of assisting sentence review panels  
 1219 provided for in Code Section 17-10-6; and~~

1220 ~~(D) A full-time court administrator for a judicial circuit employed pursuant to the  
 1221 provisions of Code Section 15-6-28.~~

1222 (2) 'Prior service as a judicial employee' means service as a judicial employee rendered  
 1223 prior to July 1, 1990, or prior to July 1, 1992, as applied to a judicial employee specified  
 1224 in subparagraph (D) of paragraph (1) of this subsection.

1225 (b) Effective on July 1, 1990, or on July 1, 1992, as applied to a judicial employee  
 1226 specified in subparagraph (a)(1)(D) of this Code section, or on first becoming a judicial  
 1227 employee at any time after either such date, as applicable, each judicial employee shall  
 1228 become a member of the Employees' Retirement System of Georgia as a condition of  
 1229 employment.

1230 ~~(c) Any person becoming a member of the retirement system pursuant to the provisions  
 1231 of this Code section shall be subject to the provisions of Code Section 47-2-334, except  
 1232 that any member of the retirement system who, without any break in service, accepts  
 1233 employment as a judicial employee shall continue in the same membership status possessed  
 1234 by the member immediately prior to accepting such employment without any interruption  
 1235 in membership service and without the loss of any creditable service.~~

1236 ~~(d)~~ The salary paid from state funds to each judicial employee shall be the basis for  
 1237 employee and employer contributions to the retirement system for the purposes of this  
 1238 Code section. All employer contributions, including employee contributions made by the  
 1239 employer on behalf of members, shall be paid from funds appropriated or otherwise made  
 1240 available for the operation of the judicial branch of the state government. Employee  
 1241 contributions of members under this Code section shall be deducted and remitted to the  
 1242 board of trustees by the appropriate employing authority.

1243 ~~(e)~~(d) Any person who was a member of the retirement system immediately prior to  
 1244 becoming a judicial employee and who has not withdrawn employee contributions from  
 1245 the retirement system shall receive full creditable service for membership service in the  
 1246 retirement system which was completed prior to becoming a judicial employee and shall  
 1247 have the same membership status in the retirement system which the person possessed  
 1248 immediately prior to becoming a judicial employee.

1249 ~~(f)~~(1) (e)(1) A person becoming a member of the retirement system pursuant to the  
 1250 provisions of this Code section may obtain creditable service for prior service as a  
 1251 judicial employee if the following payments are made to the board of trustees:

1252 (A) The person claiming the creditable service shall pay the employee contributions  
 1253 that would have been paid to the retirement system if the person had been a member  
 1254 during the period for which creditable service is claimed plus regular interest on such  
 1255 employee contributions compounded annually from the time the prior service was  
 1256 rendered to the date of payment; and

1257 (B) The Council of Superior Court Judges of Georgia, the president of The Council of  
 1258 Superior Court Judges of Georgia, or the district administrative judge employing the  
 1259 person claiming the creditable service shall pay the employer contributions that would  
 1260 have been paid to the retirement system if the person claiming the creditable service  
 1261 had been a member during the period of time for which creditable service is claimed  
 1262 plus regular interest on such employer contributions compounded annually from the  
 1263 time the prior service was rendered to the date of payment. For prior service as a  
 1264 judicial employee specified in subparagraph (a)(1)(D) of this Code section, the  
 1265 employer contributions plus interest required by this subparagraph shall be paid by the  
 1266 commissioner of administrative services from funds appropriated or available for the  
 1267 operation of the superior courts.

1268 (2) The employee and employer contributions provided for in paragraph (1) of this  
 1269 subsection shall be determined on the basis of compensation actually received as a  
 1270 judicial employee during the period of prior service for which creditable service is  
 1271 claimed. The employer contributions plus interest thereon provided for in subparagraph  
 1272 (B) of paragraph (1) of this subsection may be paid from any funds of the judicial branch

1273 of the state government appropriated or otherwise available to The Council of Superior  
 1274 Court Judges of Georgia or district administrative judges or appropriated or available for  
 1275 the operation of the superior courts.

1276 ~~(3) Any member qualified to obtain creditable service pursuant to the authority of~~  
 1277 ~~subparagraph (a)(1)(D) of this Code section shall apply to the board of trustees for such~~  
 1278 ~~creditable service by not later than July 1, 1993."~~

1279 **SECTION 33.**

1280 Said title is further amended by revising Code Section 47-2-292, relating to merit system of  
 1281 personnel administration for county revenue employees, membership in retirement system,  
 1282 contributions, and credit for prior service, as follows:

1283 "47-2-292.

1284 (a) The offices of the tax commissioners, tax collectors, and tax receivers of the counties  
 1285 of this state are declared to be adjuncts of the Department of Revenue, such offices  
 1286 assisting in the returning and collecting of state taxes. All tax commissioners, tax  
 1287 collectors, and tax receivers and employees in their offices shall be subject to a merit  
 1288 system of personnel administration, as promulgated by each such office, under which all  
 1289 such officials and employees shall perform services on the basis of merit, fitness, and  
 1290 efficiency.

1291 ~~(b) All individuals who served as such officials and employees on or after December 1,~~  
 1292 ~~1956, are eligible to become members of Division A of the retirement system. Any~~  
 1293 ~~individual who becomes such an official or employee after August 1, 1958, shall become~~  
 1294 ~~a member of Division A of the retirement system as a condition of his employment.~~

1295 ~~(c)~~ The official in charge of such office, if he is responsible for the payment of the  
 1296 employees in that office, or the governing authority of the county, if the official and the  
 1297 employees are paid by it, shall deduct or collect from each member the employee  
 1298 contributions required by this chapter and shall remit the same to the retirement system as  
 1299 required by regulations. The state revenue commissioner is authorized and directed to pay  
 1300 from the funds appropriated for the operation of the Department of Revenue, the employer  
 1301 contributions required by this chapter, upon receipt of an invoice from the retirement  
 1302 system.

1303 ~~(d)~~ (c) In addition to the regular employer contributions required by this chapter, the state  
 1304 revenue commissioner is authorized and directed to pay from the funds appropriated for  
 1305 the operation of the Department of Revenue an additional contribution, as determined by  
 1306 the board of trustees, in a regular monthly amount sufficient to amortize, within a period  
 1307 of not more than 20 years, the prior service values of such members.

1308 ~~(e) All tax commissioners, tax collectors, tax receivers, and the employees in their offices~~  
1309 ~~who were in service on or after December 1, 1956, shall be entitled to all prior service~~  
1310 ~~credits authorized under this chapter in the same manner as if they had been members of~~  
1311 ~~the retirement system on such date, provided that prior service credits shall be available~~  
1312 ~~only to persons who become members at the time coverage was originally extended to~~  
1313 ~~them. No prior service credit shall be available to a person who became such an official or~~  
1314 ~~employee after August 1, 1958. The value of the prior service credits under this Code~~  
1315 ~~section shall not be in excess of the value of 25 years of prior service.~~

1316 (f) (d) Except for those persons holding office on June 30, 1983, and except as otherwise  
1317 provided by subsection (h) of this Code section, any person who becomes a tax  
1318 commissioner, tax collector, or tax receiver at any time after June 30, 1983, shall be a  
1319 member of the retirement system under the provisions of Code Section 47-2-334 as a  
1320 condition of holding office. Any person holding office as a tax commissioner, tax collector,  
1321 or tax receiver on June 30, 1983, except such officials who are then members of the  
1322 retirement system and except as otherwise provided by subsection (h) of this Code section,  
1323 shall have the option of becoming a member of the retirement system, and such option  
1324 must be exercised by not later than June 30, 1984. Such officials electing membership in  
1325 the retirement system may obtain creditable service under the retirement system for actual  
1326 previous service as tax commissioner, tax collector, or tax receiver or as an employee of  
1327 any such official by paying to the board of trustees the regular employer and employee  
1328 contributions for each year or portion thereof claimed as previous service, with the  
1329 computation of such contributions being based on the compensation of the official at the  
1330 time of becoming a member of the retirement system. In addition to such employer and  
1331 employee contributions, the official claiming such previous service shall pay interest at the  
1332 rate of 6 percent per annum on the amount of such contributions compounded annually  
1333 from the time the previous service was rendered until payment is made to the board of  
1334 trustees. The payment required for such previous service shall be made to the board of  
1335 trustees at the time application is made for membership in the retirement system. Except  
1336 for the right to obtain creditable service for previous service as provided in this subsection,  
1337 any official holding office on June 30, 1983, who elects membership in the retirement  
1338 system shall be under the provisions of Code Section 47-2-334.

1339 (g)(e) Except for those persons in employment on June 30, 1983, and except as otherwise  
1340 provided by subsection (h) of this Code section, any person who becomes an employee of  
1341 a tax commissioner, tax collector, or tax receiver at any time after June 30, 1983, shall have  
1342 the option, which must be exercised within 180 days after the date of employment, of  
1343 becoming a member of the retirement system under the provisions of Code Section  
1344 47-2-334. Any person employed by a tax commissioner, tax collector, or tax receiver on

1345 June 30, 1983, except such employees who are then members of the retirement system and  
 1346 except as otherwise provided by subsection (h) of this Code section, shall have the option  
 1347 of becoming a member of the retirement system, and such option must be exercised by not  
 1348 later than June 30, 1984. Such employees electing membership in the retirement system  
 1349 may obtain creditable service under the retirement system for actual previous service as an  
 1350 employee of a tax commissioner, tax collector, or tax receiver by paying to the board of  
 1351 trustees the regular employer and employee contributions for each year or portion thereof  
 1352 claimed as previous service, with the computation of such contributions being based on the  
 1353 compensation of the employee at the time of becoming a member of the retirement system.  
 1354 In addition to such employer and employee contributions, the employee claiming such  
 1355 previous service shall pay interest at the rate of 6 percent per annum on the amount of such  
 1356 contributions compounded annually from the time the previous service was rendered until  
 1357 payment is made to the board of trustees. The payment required for such previous service  
 1358 shall be made to the board of trustees at the time application is made for membership in the  
 1359 retirement system. Except for the right to obtain creditable service for previous service as  
 1360 provided in this subsection, any person employed on June 30, 1983, who elects  
 1361 membership in the retirement system shall be under the provisions of Code Section  
 1362 47-2-334.

1363 ~~(h)~~(f) Notwithstanding any other provisions of this Code section, no tax commissioner, tax  
 1364 collector, tax receiver, or any employee of any such official shall be eligible for  
 1365 membership in the retirement system if such official or employee is covered or becomes  
 1366 covered by any other public retirement or pension system, excluding social security  
 1367 coverage and coverage under any county or other local retirement or pension system. The  
 1368 provisions of subsections (a), (c), and (d) of this Code section shall apply to any tax  
 1369 officials or their employees who become members of the retirement system pursuant to  
 1370 subsections (f) and (g) of this Code section."

1371 **SECTION 34.**

1372 Said title is further amended by revising subsection (c) of Code Section 47-2-298, relating  
 1373 to employees of county departments of family and children services, as follows:

1374 "(c) Employees or former employees of a county department of family and children  
 1375 services were in service on July 1, 1996, and who are subject to the provisions of this Code  
 1376 section ~~shall~~ and who failed to exercise the option provided by this Code section by  
 1377 notification in writing to the board of trustees of this retirement system, the board of  
 1378 trustees or other managing body of the local retirement system, and to the county governing  
 1379 authority in a timely manner shall be forever barred from exercising such option. ~~Such~~  
 1380 ~~notification must be made by not later than December 31, 1996.~~ For employees or former

1381 employees of a county department of family and children services who become members  
 1382 of this retirement system after July 1, 1996, such election and notification must be made  
 1383 within six months of becoming a member of this retirement system. Any such employee  
 1384 failing to exercise the option granted by this Code section within such time limitation shall  
 1385 not at any time thereafter be eligible to become a member of this retirement system as an  
 1386 employee of a county department of family and children services. Any such employee  
 1387 shall make payment to the board of trustees of this retirement system of a sum equal to  
 1388 their employee contributions which had been paid to the local retirement system during the  
 1389 years of service for which credit is being claimed and thereafter shall not be entitled to  
 1390 receive any benefit from the local retirement system."

1391 **SECTION 35.**

1392 Said title is further amended by repealing Code Section 47-2-299, relating to creditable  
 1393 service for service as employee of private nonprofit hospital, as follows:

1394 ~~"47-2-299.~~

1395 ~~(a) Any member who is an employee of a community service board created by Code~~  
 1396 ~~Section 37-2-6 may obtain creditable service for prior service as an employee of a private~~  
 1397 ~~nonprofit hospital which was deemed to be the community health center through a~~  
 1398 ~~contractual master agreement with the Department of Human Resources and which was~~  
 1399 ~~authorized to bill Medicaid for outpatient clinic option services under the state community~~  
 1400 ~~mental health program prior to December 31, 1991, and who, without a break in service,~~  
 1401 ~~became an employee of the community service board in the same position he or she held~~  
 1402 ~~with the private hospital. Such credit shall be granted regardless of whether any prior~~  
 1403 ~~service has been used or may be used in the determination of the member's eligibility for~~  
 1404 ~~retirement benefits or allowances in a private retirement system.~~

1405 ~~(b) In order to obtain creditable service as provided by this Code section, the member shall~~  
 1406 ~~make application to the board of trustees in such form as the board deems proper,~~  
 1407 ~~accompanied by such evidence of prior employment as the board deems necessary and~~  
 1408 ~~payment of such amount as determined by the actuary as necessary to grant such benefit~~  
 1409 ~~without creating any accrued actuarial liability as to this retirement system.~~

1410 ~~(c) Application for the creditable service provided by this Code section must be made not~~  
 1411 ~~later than December 31, 2002."~~

1412 **SECTION 36.**

1413 Said title is further amended by repealing and reserving Code Section 47-2-311, relating to  
 1414 credit for service by persons formerly employed by the Georgia Warm Springs Foundation  
 1415 and payments required in order to obtain credit, as follows:

1416 "47-2-311.  
 1417 Any member who was formerly an employee of the Georgia Warm Springs Foundation but  
 1418 who became an employee of the state under the terms of an agreement, effective November  
 1419 1, 1973, between the state and the Georgia Warm Springs Foundation and who became a  
 1420 member of the retirement system shall be eligible to receive credit for previous  
 1421 employment service with the Georgia Warm Springs Foundation, upon payment to the  
 1422 retirement system of his accrued liability, as determined by the board of trustees. This  
 1423 option must be exercised by such member not later than December 31, 1974. Any member  
 1424 electing this option may purchase all or any portion of his previous employment service  
 1425 with the Georgia Warm Springs Foundation and full payment for the accrued liability of  
 1426 such service shall be made at the time of such election. Each such member shall be  
 1427 allowed one election and no additional service may subsequently be purchased. Reserved."

1428 **SECTION 37.**

1429 Said title is further amended by revising Code Section 47-2-319, relating to membership in  
 1430 the retirement system of officers and employees of the Georgia Hazardous Waste  
 1431 Management Authority and contributions, as follows:

1432 "47-2-319.

1433 (a) ~~As used in this Code section, the term 'Georgia Hazardous Waste Management~~  
 1434 ~~Authority' or 'authority' means the Georgia Hazardous Waste Management Authority~~  
 1435 ~~established by Article 4 of Chapter 8 of Title 12.~~

1436 (b) ~~Effective on July 1, 1990, or on first becoming officers or employees of the Georgia~~  
 1437 ~~Hazardous Waste Management Authority, all officers and employees of the Georgia~~  
 1438 ~~Hazardous Waste Management Authority shall become members of the retirement system.~~  
 1439 ~~Any officer or employee of the authority who was already a member of the retirement~~  
 1440 ~~system on July 1, 1990, and any member of the retirement system who, without any break~~  
 1441 ~~in service, becomes an officer or employee of the authority on or after July 1, 1990, shall~~  
 1442 ~~continue in the same membership status without any interruption in membership service~~  
 1443 ~~and without the loss of any creditable service. Except as otherwise provided in this~~  
 1444 ~~subsection, any person becoming a member of the retirement system pursuant to the~~  
 1445 ~~provisions of this Code section shall be subject to the provisions of Code Section 47-2-334.~~

1446 (c) ~~All employer contributions, including employee contributions made on behalf of~~  
 1447 ~~members, which are required by this chapter shall be made for members who are subject~~  
 1448 ~~to the provisions of this Code section from funds appropriated or otherwise available for~~  
 1449 ~~the operation of the Georgia Hazardous Waste Management Authority. The authority shall~~  
 1450 ~~deduct from the salaries payable to such members the additional employee contributions~~  
 1451 ~~required by this chapter. Reserved.~~"

1452 **SECTION 38.**

1453 Said title is further amended by repealing and reserving Code Section 47-2-325, relating to  
1454 membership in retirement system of prior employees of the Foundation for Public  
1455 Broadcasting in Georgia, Inc., as follows:

1456 "47-2-325.

1457 ~~Any member who was formerly an employee of the Foundation for Public Broadcasting~~  
1458 ~~in Georgia, Inc., who became an employee of the Georgia Public Telecommunications~~  
1459 ~~Commission created July 1, 1990, by Chapter 13 of Title 20, and who became a member~~  
1460 ~~of this retirement system at that time shall be eligible to receive credit for previous~~  
1461 ~~employment service with the Foundation for Public Broadcasting in Georgia, Inc., upon~~  
1462 ~~payment to the retirement system of his or her accrued liability, as determined by the board~~  
1463 ~~of trustees. Such option must be exercised by such member not later than December 31,~~  
1464 ~~1998. Any member electing such option may purchase all or any portion of his or her~~  
1465 ~~previous employment service with the Foundation for Public Broadcasting in Georgia, Inc.,~~  
1466 ~~and full payment for the accrued liability of such service shall be made at the time of such~~  
1467 ~~election. Each such member shall be allowed one election and no additional service may~~  
1468 ~~subsequently be purchased. Reserved.~~"

1469 **SECTION 39.**

1470 Said title is further amended by revising paragraph (20) of Code Section 47-3-1, relating to  
1471 definitions, as follows:

1472 "(20) 'Prior service' means service rendered prior to January 1, 1945, for which credit is  
1473 allowable under Code Sections 47-3-83; and 47-3-86; ~~and 47-3-87.~~"

1474 **SECTION 40.**

1475 Said title is further amended by revising Code Section 47-3-60, relating to eligibility,  
1476 termination, leaves of absence, service credit for post-graduate study, and transfer of service  
1477 credit, as follows:

1478 "47-3-60.

1479 (a) Any person who becomes a teacher after January 1, 1944, shall become a member of  
1480 the retirement system as a condition of his or her employment, except as otherwise  
1481 provided in this chapter.

1482 (b) Any person who was a teacher on January 1, 1943, or became a teacher prior to  
1483 January 1, 1944, shall be a member unless prior to January 1, 1944, he filed with the board  
1484 of trustees, on a form provided by it, a notice of his election not to be included in the  
1485 membership of the retirement system and a duly executed waiver of all present and  
1486 prospective benefits which would otherwise accrue to him by participating in the retirement

1487 system. Such a teacher who elected not to become a member may at any time thereafter  
 1488 apply for and be admitted to membership, but without credit for that service rendered after  
 1489 July 1, 1943, and before the time he becomes a member, and without prior service credit.

1490 ~~(c) Any teacher who was alive as of March 28, 1947, who has reached the age of 60, who~~  
 1491 ~~had taught for at least 35 years as of March 19, 1943, in the public schools of the state~~  
 1492 ~~operated by the Department of Education or any of the state educational institutions~~  
 1493 ~~financed by this state and who retired from service in such schools or educational~~  
 1494 ~~institutions before March 19, 1943, shall be deemed a member of the retirement system.~~  
 1495 ~~Benefits to be paid to such a member shall be computed on the average earnings received~~  
 1496 ~~by such a member for the last five years of actual service rendered in such schools and~~  
 1497 ~~educational institutions. Reserved.~~

1498 (d) A teacher otherwise eligible shall be classified as a member only while he or she is in  
 1499 the service of an employer not operating a local retirement system.

1500 (e) The membership of any member shall terminate upon the member's:

1501 (1) Death;

1502 (2) Retirement under this retirement system;

1503 (3) Withdrawal of his or her contributions;

1504 (4) Rendering less than one year of service in a period of five consecutive years as a  
 1505 member; or

1506 (5) Employment by an employer which operates a local retirement fund, unless the  
 1507 member has ten or more years of creditable service with this retirement system, in which  
 1508 case the member may elect to continue membership in this retirement system, subject to  
 1509 the same terms and conditions as other members.

1510 (e.1) A member who has not withdrawn the member's contributions to the retirement  
 1511 system and who has a break in service of more than four years but not more than five years  
 1512 may be reinstated to membership if the member pays a sum equal to 12 1/2 percent of the  
 1513 member's salary for the last year of service prior to the break in service. A member who  
 1514 has not withdrawn the member's contributions to the retirement system and who has a  
 1515 break in service of more than five years but not more than six years may be reinstated to  
 1516 membership if the member pays a sum equal to 25 percent of the member's salary for the  
 1517 last year of service prior to the break in service. A member who has not withdrawn the  
 1518 member's contributions to the retirement system may be reinstated to membership without  
 1519 paying the reinstatement fees after the member renders at least one year of membership  
 1520 service subsequent to the break in service. All interest credits shall cease after any such  
 1521 break in service but shall begin again on the date of payment of the sum required for  
 1522 reinstatement to membership or on the first day of July immediately following the  
 1523 completion of one year of membership service following the break in service. The board

1524 of trustees may approve the continued membership of a member while in the armed forces  
1525 of the United States or other emergency wartime service of the United States, or a member  
1526 whose membership would be terminated because of illness which prevents the member  
1527 from rendering the service otherwise required by this Code section. The board of trustees  
1528 may also grant an additional year of leave to a teacher for each child born to or adopted by  
1529 such teacher while on authorized leave.

1530 (f)(1) In the event a member desires to pursue a program of full-time study which will  
1531 require that he or she render less than one year of service in a period of five consecutive  
1532 years and which would otherwise result in termination of his or her membership, the  
1533 board of trustees may approve a leave of absence for study purposes in addition to the  
1534 normal four-year break in service which the member could otherwise take, so that the  
1535 combined break in service does not exceed six years. Such study leave shall be  
1536 continuous. In no event shall such a member's account remain in an active status for  
1537 longer than six consecutive years for such purpose.

1538 (2) A member who undertakes full-time graduate study designed to advance or improve  
1539 his or her training or abilities as a teacher is entitled to receive creditable service for a  
1540 period of graduate study under the following conditions:

1541 (A) The member must have been a full-time teacher in the public schools of this state  
1542 or in the University System of Georgia under the board of regents immediately prior to  
1543 the period of graduate study. Any such period of graduate study interrupted solely for  
1544 a period of active duty military service begun during a period in which the military draft  
1545 is in effect shall be deemed not to have been interrupted for purposes of this  
1546 subparagraph;

1547 (B) The member must submit a transcript or similar document to the retirement system  
1548 as verification of the graduate study pursued;

1549 (C) The member must return to full-time employment as a teacher in the public schools  
1550 of this state or in the University System of Georgia under the board of regents for a  
1551 minimum of five years following such period of graduate study;

1552 (D) The member must pay the appropriate member contributions plus applicable  
1553 accrued interest in accordance with regulations adopted by the board of trustees on the  
1554 basis of the salary the member was receiving for full-time employment as a teacher  
1555 immediately prior to the period of graduate study; and

1556 (E) Either the member's present employer or the member must pay the appropriate  
1557 employer contributions and applicable accrued interest thereon if the source of funds  
1558 from which the member was paid immediately prior to his or her period of graduate  
1559 study was other than state funds.

1560 (3) The foregoing provisions of this subsection shall apply to periods of graduate study  
1561 heretofore and hereafter granted, but nothing contained in this subsection shall be  
1562 construed to rescind any creditable service granted prior to July 1, 1981, pursuant to this  
1563 subsection or its predecessors.

1564 (g) Any other provisions of law to the contrary notwithstanding, if a member with ten or  
1565 more years' creditable service after becoming a member is employed by an employer  
1566 operating a local retirement fund, his or her membership does not automatically terminate  
1567 and he or she may elect to maintain his or her membership rather than participate in the  
1568 local retirement fund, subject to the same terms and conditions as other members of the  
1569 retirement system.

1570 (h) New certified professional personnel employed for the first time by the State Board of  
1571 Education or by the State Department of Education on and after July 1, 1983, shall become  
1572 members of the retirement system as a condition of employment, unless such personnel  
1573 elect membership in the Employees' Retirement System of Georgia at the time of their  
1574 employment. Such election shall be made in writing to the board of trustees of this  
1575 retirement system and to the board of trustees of the Employees' Retirement System of  
1576 Georgia. Once such election is made by such personnel, the election is irrevocable during  
1577 the tenure of employment with the State Board of Education or the State Department of  
1578 Education. The State Board of Education shall provide by regulation for informing  
1579 prospective employees who are to be employed as certified professional personnel of the  
1580 option provided for by this subsection so that such personnel may choose membership in  
1581 this retirement system or the Employees' Retirement System of Georgia at the time of their  
1582 employment.

1583 (h.1) Personnel employed for the first time by the State Board of Education or by the State  
1584 Department of Education on or after July 1, 1988, who, at the time of becoming so  
1585 employed, are members of this retirement system shall continue as members of this  
1586 retirement system unless such personnel elect membership in the Employees' Retirement  
1587 System of Georgia at the time of their employment. Such election shall be made in writing  
1588 to the board of trustees of this retirement system and to the board of trustees of the  
1589 Employees' Retirement System of Georgia. Once such election is made by such personnel,  
1590 the election is irrevocable during the tenure of employment with the State Board of  
1591 Education or the State Department of Education. The State Board of Education shall  
1592 provide by regulation for informing prospective employees who are subject to the  
1593 provisions of this subsection of the option provided for by this subsection so that such  
1594 personnel may choose to continue membership in this retirement system or become  
1595 members of the Employees' Retirement System of Georgia at the time of their employment.

1596 (i)(1) This subsection shall apply to certified professional personnel in the unclassified  
1597 service of the State Personnel Administration who are employed by the State Board of  
1598 Education or the State Department of Education on July 1, 1986, and who are members  
1599 of the Employees' Retirement System of Georgia and have at least five years of  
1600 membership service in said retirement system as of July 1, 1986.

1601 (2) This subsection shall also apply to any personnel employed by the State Board of  
1602 Education or by the State Department of Education at any time before July 1, 1988, who  
1603 are members of the Employees' Retirement System of Georgia and who, at the time of  
1604 becoming employed by said state board or department, had ten or more years of  
1605 membership service in this retirement system.

1606 (3) At any time from July 1, 1988, until not later than July 1, 1989, personnel described  
1607 in paragraphs (1) and (2) of this subsection are authorized to transfer service credits and  
1608 membership, including employer and employee contributions, from the Employees'  
1609 Retirement System of Georgia to this retirement system. Any such personnel electing to  
1610 transfer such service credits and membership to this retirement system shall be required  
1611 to make additional contributions to this retirement system so that the annuity account  
1612 balance of the transferring person shall be the same as though the transferring person had  
1613 been a member of this retirement system during the period of time for which service  
1614 credits are transferred from the Employees' Retirement System of Georgia to this  
1615 retirement system or, in the absence of such payment, the board of trustees of this  
1616 retirement system shall adjust the transferring person's credits in proportion to the  
1617 contributions transferred from the Employees' Retirement System of Georgia to this  
1618 retirement system. Any such personnel shall exercise the authority provided by this  
1619 paragraph by written notification to the board of trustees of each of the retirement  
1620 systems.

1621 (4) If any person who transfers to this retirement system pursuant to the authority of this  
1622 subsection subsequently becomes employed in a position where membership in the  
1623 Employees' Retirement System of Georgia is required, any creditable service obtained  
1624 under this retirement system for teaching service in school systems of other states  
1625 pursuant to Code Section 47-3-89 shall not be eligible for transfer as creditable service  
1626 to the Employees' Retirement System of Georgia, notwithstanding the provisions of Code  
1627 Section 47-2-92 or any other provision of Chapter 2 of this title, relating to the  
1628 Employees' Retirement System of Georgia.

1629 (j)(1) Newly hired professional personnel employed for the first time by the Technical  
1630 College System of Georgia on and after July 1, 1985, and all full-time nonprofessional  
1631 personnel employed for the first time after July 1, 1987, by postsecondary  
1632 vocational-technical schools governed by the state board shall become members of the

1633 Teachers Retirement System of Georgia as a condition of employment if otherwise  
1634 eligible under laws, rules, and regulations, unless such personnel elect membership in the  
1635 Employees' Retirement System of Georgia and are otherwise eligible under laws, rules,  
1636 and regulations. Once such election is made by such personnel, the election is  
1637 irrevocable during the tenure of employment with the Technical College System of  
1638 Georgia or any postsecondary vocational-technical school governed thereby. Newly  
1639 hired employees not eligible for membership in the Teachers Retirement System of  
1640 Georgia or the Employees' Retirement System of Georgia shall become members of the  
1641 Public School Employees Retirement System as a condition of employment if eligible.  
1642 The Technical College System of Georgia shall provide by regulation for informing  
1643 prospective employees who are to be employed as certified professional personnel of the  
1644 option provided for by this subsection so that such personnel shall choose membership  
1645 in the Teachers Retirement System of Georgia or the Employees' Retirement System of  
1646 Georgia or the Public School Employees Retirement System at the time of their  
1647 employment.

1648 (2) All full-time employees of a postsecondary vocational-technical school formerly  
1649 operated by a local board of education or area postsecondary vocational education board  
1650 as of July 1, 1987, or the date on which the state board assumes governance of the  
1651 postsecondary vocational-technical school shall elect either to continue membership in  
1652 the Teachers Retirement System of Georgia or to become members of the Employees'  
1653 Retirement System of Georgia. Once such election is made by such personnel, the  
1654 election is irrevocable during the tenure of employment with the Technical College  
1655 System of Georgia or any postsecondary vocational-technical school governed thereby.  
1656 All employees who are members of the Public School Employees Retirement System  
1657 may elect to continue their membership in the Public School Employees Retirement  
1658 System or to become members of the Teachers Retirement System of Georgia or the  
1659 Employees' Retirement System of Georgia if otherwise eligible under laws, rules, or  
1660 regulations.

1661 (3) If any person who transfers to this retirement system pursuant to the authority of this  
1662 subsection subsequently becomes employed in a position where membership in the  
1663 Employees' Retirement System of Georgia is required, any creditable service obtained  
1664 under this retirement system for teaching service in school systems of other states  
1665 pursuant to Code Section 47-3-89 shall not be eligible for transfer as creditable service  
1666 to the Employees' Retirement System of Georgia, notwithstanding the provisions of Code  
1667 Section 47-2-92 or any other provision of Chapter 2 of this title.

1668 (k) Any other provisions of law to the contrary notwithstanding, any person at least 60  
1669 years of age who first becomes a teacher on or after July 1, 1987, and any former member

1670 of the retirement system at least 60 years of age who has withdrawn from the retirement  
 1671 system employee contributions made during such former membership again becoming a  
 1672 teacher on or after July 1, 1987, shall have the right to decline membership in the  
 1673 retirement system. The right shall be exercised by sending written notice to the board of  
 1674 trustees on a form provided by the board for such purpose. The right must be exercised  
 1675 within 90 days after becoming a teacher. Any person declining membership in the  
 1676 retirement system pursuant to this subsection shall not at any time thereafter be eligible for  
 1677 membership in the retirement system. Any person failing to exercise the right provided by  
 1678 this subsection within 90 days after becoming a teacher shall become and remain a member  
 1679 of the retirement system as a condition of continued employment. Any employee  
 1680 contributions made during the first 90 days as a teacher by a person who exercises the right  
 1681 provided by this subsection shall be reimbursed to the person within 30 days after the board  
 1682 of trustees receives the written notice declining membership in the retirement system.

1683 (l) Any other provisions of this chapter or of Chapter 2 of this title to the contrary  
 1684 notwithstanding, any member of this retirement system with five or more years of  
 1685 continuous membership service who is employed by Central State Hospital and who,  
 1686 without any break in employment, becomes employed in a position where membership in  
 1687 the Employees' Retirement System of Georgia is ordinarily required shall have the option  
 1688 to remain a member of this retirement system, notwithstanding the change in the member's  
 1689 employment status. Such option shall be exercised by notification, in writing, to the boards  
 1690 of trustees of this retirement system and the Employees' Retirement System of Georgia.  
 1691 The employer of any such member who exercises the option provided by this subsection  
 1692 shall be an employer for the purposes of this chapter.

1693 (m) Any other provision of law to the contrary notwithstanding, any person who is entitled  
 1694 pursuant to the provisions of this article to make an election between membership in this  
 1695 retirement system and membership in any other retirement system and who subsequently  
 1696 retires and is rehired by the same employer which employed him or her immediately prior  
 1697 to retirement shall continue membership in the retirement system under which he or she  
 1698 initially retired and shall not be entitled to elect membership in any other retirement  
 1699 system."

1700 **SECTION 41.**

1701 Said title is further amended by revising Code Section 47-3-61, relating to membership of  
 1702 persons who teach in both public and private school systems and payment of employer  
 1703 contributions for such persons, as follows:

1704 "47-3-61.

1705 ~~Any person who is a teacher in both a public school and a private school system on July~~  
 1706 ~~1, 1969, who has been in that system for the immediately preceding five years, and who~~  
 1707 ~~is a member of the retirement system on that date shall be eligible to continue his~~  
 1708 ~~membership, provided that the employer's contribution shall be paid by the system in which~~  
 1709 ~~such person is teaching. Reserved."~~

1710

#### SECTION 42.

1711 Said title is further amended by revising Code Section 47-3-65, relating to membership,  
 1712 rights, and benefits in local retirement funds, issuance of prior service certificates, dissolution  
 1713 of local retirement fund, and election of additional contributions and benefits, as follows:

1714 "47-3-65.

1715 (a) Except as otherwise provided by paragraph (5) of subsection (e) of Code Section  
 1716 47-3-60, teachers in the service of an employer operating a local retirement fund shall not  
 1717 be members of the Teachers Retirement System of Georgia. Such teachers shall make no  
 1718 contributions to this retirement system and shall be eligible for pension benefits under this  
 1719 retirement system only under this Code section. If such a teacher retires under his local  
 1720 retirement fund and if at the time of his retirement he would have been eligible for service  
 1721 retirement under this retirement system had he been a member, the board of trustees shall  
 1722 pay from this retirement system to the managing board of the local retirement fund a  
 1723 pension equal to the pension for membership service which would have been payable under  
 1724 this retirement system in respect to the part of his earnable compensation payable from  
 1725 state funds if such member had been classified as a member of this retirement system  
 1726 immediately prior to the time of his retirement, and, if he has a prior service certificate in  
 1727 full force and effect pursuant to subsection (b) of this Code section, the board of trustees  
 1728 shall also pay the pension that would have been payable on account of the prior service  
 1729 accumulations certified thereon, provided that the excess of any such pension payable  
 1730 under this retirement system over the retirement income provided by the local retirement  
 1731 fund from contributions of the employer shall be payable directly to the retired teacher and  
 1732 not to the local retirement fund; provided, however, upon service retirement of any teacher  
 1733 who is a member of a local retirement fund, the local retirement fund under which such  
 1734 teacher retired shall receive a service retirement pension on account of his service  
 1735 thereunder, in accordance with the provisions of this Code section, which shall consist of:  
 1736 (1) A pension equal to the annuity which would have been allowable at age of retirement  
 1737 if such teacher had been a member of this retirement system and had made contributions  
 1738 of 5 percent of his earnable compensation payable from state funds, but not to exceed an

1739 annuity allowable at age 65, computed on the basis of such contributions as would have  
1740 been made prior to age 65; and

1741 (2) If he has a prior service certificate in full force and effect, an additional pension equal  
1742 to the annuity which would have been provided at age of retirement, but not to exceed an  
1743 annuity which would have been provided at age 65 by three times the amount of his prior  
1744 service accumulations as heretofore defined, with regular interest thereon from time to  
1745 time in effect from the date of establishment until the date of his retirement, but not  
1746 beyond age 65.

1747 It shall be the duty of the employers operating local retirement funds to report to the board  
1748 of trustees annually or at such other intervals as shall be set by the board of trustees the  
1749 earnable compensation paid from state funds of each teacher in their employ who is paid  
1750 from state funds and such other information as may be needed for establishing the  
1751 prospective benefit of the member.

1752 ~~(b) Each employer that operates under a local retirement fund shall report to the Board of~~  
1753 ~~Trustees of the Teachers Retirement System of Georgia a complete list of all teachers in~~  
1754 ~~his employ, giving for each such teacher the date of birth, years of service, and salary,~~  
1755 ~~showing the amount of such salary which is paid from state funds, and such other~~  
1756 ~~information as is needed by the board of trustees in order to establish for each teacher the~~  
1757 ~~prior service credits to which he is entitled on account of payment of his salary from state~~  
1758 ~~funds. The board of trustees shall then issue to such teacher a prior service certificate which~~  
1759 ~~shall continue in force so long as such teacher remains in the employ of such employer or~~  
1760 ~~in the service of an employer that does not operate under a local retirement fund, without~~  
1761 ~~a break in service of the kind which would have resulted in the canceling of such certificate~~  
1762 ~~had the teacher been a member of this retirement system.~~

1763 ~~(c) If a member of this retirement system enters the employ of an employer operating a~~  
1764 ~~local retirement fund, he shall cease to contribute to this retirement system and shall~~  
1765 ~~become subject to the provisions of the local retirement fund, unless he has elected to~~  
1766 ~~continue his membership in this retirement system under paragraph (5) of subsection (e)~~  
1767 ~~of Code Section 47-3-60. He shall not lose his previously accrued credits in the retirement~~  
1768 ~~system so long as he continues in the service of such employer, and he shall accrue~~  
1769 ~~additional credits on such part of his salary as is paid from state funds.~~

1770 ~~(d) If a teacher in the service of an employer operating a local retirement fund becomes~~  
1771 ~~a member of this retirement system by entrance into the service of an employer which does~~  
1772 ~~not operate under a local retirement fund, he shall contribute to this retirement system~~  
1773 ~~while so employed and shall retain the credits in the retirement system which he had at the~~  
1774 ~~time of becoming a member.~~

1775 ~~(e) Notwithstanding any other provisions of this chapter, the actuary in determining the~~  
1776 ~~normal and accrued liability contributions and the board of trustees in setting such~~  
1777 ~~contributions and the amount of the appropriations to be paid by the state to the pension~~  
1778 ~~accumulation fund shall include the liabilities on account of the state compensation paid~~  
1779 ~~to teachers in the employ of employers having local retirement funds; and the pensions~~  
1780 ~~payable from the pension accumulation fund shall include those payable on account of~~  
1781 ~~teachers in the service of employers operating local retirement funds.~~

1782 ~~(f) If a majority of teachers in the service of an employer operating a local retirement fund~~  
1783 ~~vote to discontinue the local retirement fund and the employer approves such~~  
1784 ~~discontinuance, the local retirement fund shall be dissolved and its operation discontinued~~  
1785 ~~as of a date to be set by the employer. Teachers in the employ of such employer shall~~  
1786 ~~thereupon become eligible for membership in this retirement system. Within one year after~~  
1787 ~~the dissolution of the local retirement fund, its managing board shall pay to each teacher~~  
1788 ~~covered by the local retirement fund the amount, if any, which would have been payable~~  
1789 ~~under the local retirement fund as a withdrawal benefit had his employment terminated on~~  
1790 ~~the date of dissolution. If the assets of the local fund are not sufficient to make such~~  
1791 ~~payments in full to or with respect to all teachers, the payments made shall be reduced in~~  
1792 ~~the ratio that the amount of such assets bears to the total of such payments if made in full.~~  
1793 ~~If a balance remains after making such payments in full to or in respect to all teachers, such~~  
1794 ~~balance shall be paid to the employer by the managing board of the local retirement fund.~~  
1795 ~~Upon the dissolution of any local retirement fund, in accordance with this subsection, the~~  
1796 ~~employer shall become liable for and shall pay all pensions entered upon and in effect at~~  
1797 ~~the time the local retirement fund is dissolved.~~

1798 ~~(g) If any local retirement fund is dissolved pursuant to subsection (f) of this Code section~~  
1799 ~~within six months after the commencement date, teachers in the service of such employer~~  
1800 ~~shall be entitled to become members of this retirement system as of the date of such~~  
1801 ~~dissolution, shall be entitled to prior service credits pursuant to Code Section 47-3-86 for~~  
1802 ~~service before July 1, 1943, and shall be entitled to creditable service after the date of such~~  
1803 ~~dissolution.~~

1804 ~~(h) Anything in this Code section to the contrary notwithstanding, an employer operating~~  
1805 ~~a local retirement fund may elect to have benefits payable under this retirement system in~~  
1806 ~~respect to earnable compensation in excess of the part of earnable compensation payable~~  
1807 ~~from the state funds, subject to the approval of the board of trustees. If the board of trustees~~  
1808 ~~approves, an actuarial valuation shall be made by the actuary of this retirement system in~~  
1809 ~~order to determine the amount of the additional contribution payable by the employer to~~  
1810 ~~provide such additional benefits. Upon agreement of the employer to provide such~~  
1811 ~~additional contributions by uniform payments over a period of not more than 20 years, such~~

1812 ~~additional credits shall be allowed to the members in the employ of such employer as will~~  
 1813 ~~result in the payment of such additional benefits at retirement."~~

1814 **SECTION 43.**

1815 Said title is further amended by revising Code Section 47-3-66, relating to membership of  
 1816 teachers who are employed by independent school systems, creditable service, employee and  
 1817 employer contributions, and effect of failure to pay required contributions, as follows:

1818 "47-3-66.

1819 (a) As used in this Code section, the term:

1820 (1) 'Independent school system' means the independent school system of a municipality.

1821 (2) 'Local retirement fund' means a local retirement fund covering teachers employed by  
 1822 an independent school system.

1823 (3) 'Municipality' means any municipality of this state having a population of 300,000  
 1824 or more according to the United States decennial census of 1970 or any future such  
 1825 census.

1826 (4) 'Teacher' means any teacher as defined by Code Section 47-3-1 who is employed by  
 1827 an independent school system.

1828 (b) Any teacher who is employed by an independent school system after July 1, 1979, shall  
 1829 become a member of the retirement system as a condition of employment, and such teacher  
 1830 shall not be eligible for membership in a local retirement fund.

1831 (c) Teachers who are actively employed on July 1, 1979, by an employer operating under  
 1832 a local retirement fund may elect to transfer from membership in the local retirement fund  
 1833 to membership in the Teachers Retirement System of Georgia, effective July 1, 1979. Such  
 1834 election must be made before July 1, 1979, in a manner prescribed by the board of trustees.  
 1835 All such teachers who transfer their membership to the retirement system under this Code  
 1836 section shall receive creditable service under the retirement system, equivalent to the  
 1837 creditable service such teachers had under the local retirement fund as of the date all  
 1838 payments are made as provided in subsections (d) and (e) of this Code section, provided  
 1839 that no creditable service shall be granted for service which would not otherwise be  
 1840 allowable under the retirement system. The board of trustees shall cause the records of such  
 1841 transferred teachers, after verification in the manner prescribed by the board of trustees, to  
 1842 reflect such creditable service.

1843 (d) For each teacher becoming a member of the retirement system pursuant to subsection  
 1844 (c) of this Code section, the fiscal authority or other governing body, by whatever name  
 1845 designated, of the local retirement fund shall be empowered and shall have the duty to pay  
 1846 to the board of trustees the amount of contributions paid by such teacher to the local  
 1847 retirement fund and credited to each such teacher under it, together with applicable accrued

1848 regular interest, as determined by the board of trustees, to the date of payment. The fiscal  
 1849 authority or other governing body shall have the duty to notify the board of trustees as to  
 1850 the amount paid on behalf of each such teacher. Such payment shall be made to the board  
 1851 of trustees by not later than October 1, 1979, or by the date of retirement of any teachers  
 1852 who retire prior to October 1, 1979, whichever is earlier.

1853 (e) Each teacher who becomes a member of the retirement system pursuant to subsection  
 1854 (c) of this Code section shall pay to the board of trustees the amount of contributions which  
 1855 would have been paid by the teacher to the retirement system had the teacher been a  
 1856 member of the retirement system during the period of creditable service established  
 1857 pursuant to subsection (c) of this Code section, plus interest, as provided in this subsection,  
 1858 which would have accumulated on such contributions, less the amount paid on behalf of  
 1859 each such teacher pursuant to subsection (d) of this Code section. Interest which would  
 1860 have accumulated on such contributions shall be computed on the basis of regular accrued  
 1861 interest until January 1, 1982, and on the basis of 16 percent per annum from January 1,  
 1862 1982, until the payment required by this subsection is made. The board of trustees shall  
 1863 determine the amount to be paid as interest. Such payment shall and must be made to the  
 1864 board of trustees in the manner prescribed by the board of trustees by not later than  
 1865 December 31, 1983, or by the date of retirement for any teacher who retires prior to  
 1866 December 31, 1983, whichever is earlier.

1867 ~~(f) The fiscal authority or other governing body, by whatever name designated, of the local~~  
 1868 ~~retirement fund or the independent school system, or both, or their successors in interest,~~  
 1869 ~~shall be empowered and shall have the duty to pay to the board of trustees an amount of~~  
 1870 ~~employer contributions (not less than zero) actuarially determined by the board of trustees~~  
 1871 ~~under the following formula:~~

$$1872 \quad A = B - [(C \div D) \times E]$$

1873 ~~A = Amount of employer contributions payable to the board of trustees under this~~  
 1874 ~~subsection.~~

1875 ~~B = Unfunded accrued liability, determined as of June 30, 1979, of those teachers~~  
 1876 ~~who transfer to the retirement system pursuant to subsection (c) of this Code~~  
 1877 ~~section and determined on the basis of the same methods and assumptions~~  
 1878 ~~used in preparing the regular annual actuarial evaluation, as if those teachers~~  
 1879 ~~who transfer had been members of the retirement system on June 30, 1979,~~  
 1880 ~~less the payments made pursuant to subsections (d) and (e) of this Code~~  
 1881 ~~section.~~

1882        C =     ~~Unfunded accrued liability, determined as of June 30, 1979, of the retirement~~  
1883     -        ~~system, determined without regard to any teacher in the employ of an~~  
1884        ~~independent school system as defined in subsection (a) of this Code section.~~

1885        D =     ~~The total annual earnable compensation for the fiscal year ending June 30,~~  
1886     -        ~~1979, of members of the retirement system, plus the annual state~~  
1887        ~~compensation for the fiscal year ending June 30, 1979, of members of local~~  
1888     -        ~~retirement funds other than a local retirement fund as defined in subsection~~  
1889        ~~(a) of this Code section.~~

1890        E =     ~~The total earnable compensation for the fiscal year ending June 30, 1979, of~~  
1891     -        ~~those teachers who transfer to the retirement system pursuant to subsection~~  
1892        ~~(c) of this Code section.~~

1893     ~~(g) Payment of the amount determined under subsection (f) of this Code section shall be~~  
1894     ~~made to the board of trustees in 39 equal annual installments to be paid by June 30 of each~~  
1895     ~~year beginning on June 30, 1980, and in the manner prescribed by the board of trustees. In~~  
1896     ~~addition to payment of the installments of the amount determined under subsection (f) of~~  
1897     ~~this Code section, annual interest shall be added to each payment computed on the unpaid~~  
1898     ~~balance of such amount at a rate equal to the average rate of return on fixed income~~  
1899     ~~investments made by the retirement system during the preceding calendar year. By May~~  
1900     ~~1 of each year, the board of trustees shall notify the fiscal authority or other governing~~  
1901     ~~body, by whatever name designated, of the local retirement fund or the independent school~~  
1902     ~~system, or both, or their successors in interest, as to the amount due by the following June~~  
1903     ~~30. The amount in the notification will include the interest as computed pursuant to this~~  
1904     ~~subsection and shall and must be paid by the following June 30. The fiscal authority or~~  
1905     ~~other governing body, by whatever name designated, of the local retirement fund or the~~  
1906     ~~independent school system, or both, or their successors in interest, shall be empowered and~~  
1907     ~~shall have the duty to pay this interest.~~

1908     ~~(h) The employer of any teachers who become members of this retirement system under~~  
1909     ~~this Code section and any such teachers shall have all the rights, obligations, and duties~~  
1910     ~~under this Code section and as provided by any other provisions of this chapter.~~

1911     ~~(i) If the fiscal authority or other governing body, by whatever name designated, of the~~  
1912     ~~local retirement fund or the independent school system, or both, or their successors in~~  
1913     ~~interest, refuse or fail to make any payment required by this Code section, it shall be the~~  
1914     ~~duty of the board of trustees to notify the Office of Treasury and Fiscal Services and the~~  
1915     ~~State Board of Education of such refusal or failure; and thereupon it shall be the duty of the~~  
1916     ~~Office of Treasury and Fiscal Services and the State Board of Education to withhold from~~  
1917     ~~such fiscal authority or other governing body any state appropriations or any other funds~~

1918 ~~which would be allocated or allocable for educational purposes to such fiscal authority or~~  
1919 ~~other governing body until the Office of Treasury and Fiscal Services and the State Board~~  
1920 ~~of Education receives authorization from the board of trustees to release such funds. The~~  
1921 ~~Office of Treasury and Fiscal Services and the State Board of Education are authorized and~~  
1922 ~~directed, upon certified request of the board of trustees, to remit to the board of trustees~~  
1923 ~~from such withheld funds the amount necessary to cover the amount which the fiscal~~  
1924 ~~authority or other governing body has refused or failed to pay to the board of trustees under~~  
1925 ~~this Code section. It shall be illegal for the Office of Treasury and Fiscal Services and the~~  
1926 ~~State Board of Education to pay out or release such funds, after notice from the board of~~  
1927 ~~trustees, until and unless compliance with this Code section is achieved. The Office of~~  
1928 ~~Treasury and Fiscal Services and the State Board of Education are authorized to release the~~  
1929 ~~remainder of all such withheld funds upon authorization from the board of trustees.~~

1930 ~~(j) Notwithstanding any of the provisions of this Code section to the contrary, if the fiscal~~  
1931 ~~authority or other governing body, by whatever name designated, of the local retirement~~  
1932 ~~fund or the independent school system, or both, or their successors in interest, refuses or~~  
1933 ~~fails to make the payments specified in subsections (d), (f), and (g) of this Code section and~~  
1934 ~~if subsection (i) of this Code section fails sufficiently and completely to cover the amount~~  
1935 ~~of such nonpayment or payment failure, the teachers transferring to the retirement system~~  
1936 ~~pursuant to subsection (c) of this Code section shall incur a pro rata reduction in creditable~~  
1937 ~~service or retirement allowances, or both, to be determined by the board of trustees,~~  
1938 ~~sufficient to compensate financially and actuarially for the failure or refusal of payment or~~  
1939 ~~the inability or nonavailability of funds from which to cover the payment failure or refusal~~  
1940 ~~of payment.~~

1941 ~~(k) The fiscal authority or other governing body, by whatever name designated, of the~~  
1942 ~~local retirement fund or the independent school system, or both, or their successors in~~  
1943 ~~interest, shall make such certifications as are requested by the board of trustees to~~  
1944 ~~implement and effectuate this Code section.~~

1945 ~~(l) No provision of this Code section shall be construed to result in any increase in the rate~~  
1946 ~~of employer contributions paid by employers based on the part of the earnable~~  
1947 ~~compensation of members not payable from state teachers' salary funds or from other funds~~  
1948 ~~of the state.~~

1949 ~~(m) No provision of this Code section shall be construed to result in any increase in the~~  
1950 ~~rate of employee contributions paid by employees other than those employees who become~~  
1951 ~~members of this retirement system pursuant to this Code section."~~

**SECTION 44.**

1952  
 1953 Said title is further amended by revising Code Section 47-3-67, relating to membership of  
 1954 teachers who are employees by certain county school systems, transfer from local retirement  
 1955 fund, creditable service, contributions, and failure to pay contributions, as follows:

1956 "47-3-67.

1957 (a) As used in this Code section, the term:

1958 (1) 'Continuous service' means active continuous employment in the county school  
 1959 system interrupted only by a leave duly authorized and granted by the county school  
 1960 system.

1961 (2) 'County' means any county of this state having a population of 550,000 or more  
 1962 according to the United States decennial census of 1980 or any future such census.

1963 (3) 'County school system' means the local school system of a county.

1964 (4) 'Local retirement fund' means a local retirement fund covering teachers employed by  
 1965 a county school system.

1966 (5) 'Teacher' means any teacher as defined by paragraph (28) of Code Section 47-3-1  
 1967 who is employed by a county school system.

1968 (6) 'Transferred teacher' means a teacher who is transferred from membership in a local  
 1969 retirement fund to membership in the Teachers Retirement System of Georgia by  
 1970 subsection (c) of this Code section.

1971 (b) Any teacher who becomes employed by a county school system on or after July 1,  
 1972 1988, shall become a member of the retirement system as a condition of employment, and  
 1973 such teacher shall not be eligible for membership in a local retirement fund.

1974 (c) Effective on July 1, 1988, all teachers who are actively employed by a county school  
 1975 system on that date and who were so employed prior to that date and who are enrolled on  
 1976 that date under the local retirement fund in a retirement plan with an effective date on or  
 1977 after April 1, 1962, shall be transferred to and become members of the Teachers Retirement  
 1978 System of Georgia and, subject to the provisions of subsection (d) of this Code section,  
 1979 shall cease to be members of the local retirement fund, except that any such teacher who  
 1980 has previously retired from the Teachers Retirement System of Georgia shall be excluded  
 1981 from such transfer. Each such transferred teacher shall receive creditable service under the  
 1982 Teachers Retirement System of Georgia equivalent to the creditable service the teacher had  
 1983 under the local retirement fund as of July 1, 1988, provided that creditable service shall not  
 1984 be granted for service which would not be allowable as creditable service under the  
 1985 Teachers Retirement System of Georgia.

1986 (d) If the benefit which becomes payable to a transferred teacher upon the teacher's  
 1987 retirement or to another beneficiary of a transferred teacher is less under this retirement  
 1988 system than it would have been under the local retirement fund had membership in the

1989 local retirement fund continued, then the fiscal authority or other governing body, by  
1990 whatever name designated, of the local retirement fund shall pay to the retired transferred  
1991 teacher or to the other beneficiary of such a teacher an additional benefit equal to the  
1992 amount by which the benefit which would be payable under the local retirement fund  
1993 exceeds the benefit which becomes payable under this retirement system, with the benefit  
1994 under this retirement system being computed for purposes of this Code section as if the  
1995 teacher had retired with a retirement allowance determined under Code Section 47-3-120.  
1996 The calculation of the additional benefit, if any, which is to be paid by the local retirement  
1997 fund under this subsection shall be based on the rights that a transferred teacher had under  
1998 the local retirement fund on June 30, 1988, plus rights which would have accrued under the  
1999 local retirement fund after that date only for continuous service as a teacher in the employ  
2000 of the county school system; provided, however, that any change made in the local  
2001 retirement fund after that date shall not be considered in the determination of such rights;  
2002 provided, further, that any amendment to any such local retirement fund made after June  
2003 30, 1988, which provides for the calculation of benefits on a nine-month basis, provides  
2004 for optional spouses' benefits, or provides for the continuation of spouses' benefits after  
2005 remarriage shall be considered in the determination of such rights. The benefits payable  
2006 under this subsection shall be made only if the transferred teacher shall have timely paid  
2007 to the local retirement fund all amounts which such teacher would have paid to such fund,  
2008 had he or she continued to be a member of such fund, less such amounts as were actually  
2009 paid to the Teachers Retirement System of Georgia by or on behalf of such teacher.

2010 (d.1) Until such time as the rate of employee contribution required of all members of the  
2011 Teachers Retirement System of Georgia shall be increased, no transferred teacher who  
2012 remains in the employ of the county school system shall be required to pay any greater  
2013 percentage of the teacher's salary to the Teachers Retirement System of Georgia than such  
2014 transferred teacher would have been required to pay to the local retirement fund had such  
2015 teacher remained a member of the local retirement fund. In the event that a contribution in  
2016 excess of such amount shall be required by the Teachers Retirement System of Georgia,  
2017 such excess contribution shall be made by the county school system; provided, however,  
2018 that any increase in the rate of employee contribution required of all members of the  
2019 Teachers Retirement System of Georgia after July 1, 1988, shall be paid for by the  
2020 transferred teacher.

2021 (e)(1) For each transferred teacher, the fiscal authority or other governing body, by  
2022 whatever name designated, of the local retirement fund shall pay to the board of trustees  
2023 the amount of employee contributions which would have been paid by the teacher to the  
2024 retirement system had the teacher been a member of the retirement system during the  
2025 period of creditable service established pursuant to subsection (c) of this Code section,

2026 plus applicable accrued regular interest thereon, as determined by the board of trustees,  
2027 to the date of payment.

2028 (2) The board of trustees shall make the determination of the amount to be paid to the  
2029 board under paragraph (1) of this subsection and the fiscal authority or other governing  
2030 body, by whatever name designated, of the local retirement fund shall pay the amount so  
2031 determined to the board of trustees by not later than August 1, 1988.

2032 (e.1)(1) Any excess employee contributions paid to the Teachers Retirement System of  
2033 Georgia pursuant to the provisions of subsection (d.1) of this Code section shall be paid  
2034 into the pension accumulation fund and shall not constitute 'accumulated contributions'  
2035 within the meaning of paragraph (1) of Code Section 47-3-1 or for the purposes of Code  
2036 Section 47-3-128.

2037 (2) From the funds paid to the board of trustees pursuant to the provisions of subsection  
2038 (e) of this Code section, that portion thereof representing employee contributions paid to  
2039 the local retirement fund by the transferred teacher shall be paid into the annuity savings  
2040 fund and shall constitute 'accumulated contributions' within the meaning of paragraph (1)  
2041 of Code Section 47-3-1 and for the purposes of Code Section 47-3-128; and the  
2042 remaining portion shall be paid into the pension accumulation fund and shall have the  
2043 same status as excess employee contributions described in paragraph (1) of this  
2044 subsection.

2045 (3) The board of trustees shall keep appropriate records to identify the funds paid into  
2046 the pension accumulation fund pursuant to paragraphs (1) and (2) of this subsection. In  
2047 the event a transferred teacher ceases to be a member of the Teachers Retirement System  
2048 of Georgia and withdraws accumulated contributions pursuant to the provisions of Code  
2049 Section 47-3-128, the board of trustees shall refund to the county school system an  
2050 amount equal to the funds paid into the pension accumulation fund pursuant to  
2051 paragraphs (1) and (2) of this subsection plus regular interest on that amount.

2052 (e.2)(1) If a transferred teacher who has maintained continuous service with the county  
2053 school system or a beneficiary of such a transferred teacher does not qualify to receive  
2054 a monthly benefit under this retirement system but would be qualified to receive a  
2055 monthly benefit under the local retirement fund if the transferred teacher's membership  
2056 in the local retirement fund had continued, such transferred teacher or the beneficiary of  
2057 such transferred teacher may elect to receive a monthly benefit under the provisions of  
2058 subsection (d) of this Code section. If such transferred teacher or a beneficiary of such  
2059 transferred teacher thereafter qualifies to receive a monthly benefit under this retirement  
2060 system, the amount payable to the transferred teacher or beneficiary under subsection (d)  
2061 of this Code section shall be reduced accordingly.

2062 (2) A transferred teacher or a beneficiary of a transferred teacher who makes the election  
 2063 provided for in paragraph (1) of this subsection shall not be entitled to a refund of the  
 2064 accumulated contributions which have been credited to the transferred teacher's account  
 2065 at the time of said election. If such a transferred teacher subsequently returns to active  
 2066 service, this paragraph shall not apply to accumulated contributions credited to the  
 2067 transferred teacher's account after returning to active service.

2068 (3) If a transferred teacher who makes the election provided for in paragraph (1) of this  
 2069 subsection does not at any time thereafter qualify to receive a monthly benefit under this  
 2070 retirement system and if no beneficiary of the transferred teacher is qualified to receive  
 2071 a monthly benefit under this retirement system upon the death of the transferred teacher,  
 2072 then upon the death of such transferred teacher, the board of trustees shall pay to the  
 2073 county school system an amount equal to the accumulated contributions of the deceased  
 2074 transferred teacher and an amount equal to the funds paid into the pension accumulation  
 2075 fund pursuant to paragraphs (1) and (2) of subsection (e.1) of this Code section, plus  
 2076 regular interest on that amount. The board of trustees shall maintain such records as may  
 2077 be necessary to comply with the provisions of this paragraph.

2078 (f) ~~The fiscal authority or other governing body, by whatever name designated, of the local~~  
 2079 ~~retirement fund or the county school system, or both, or their successors in interest, shall~~  
 2080 ~~be empowered and shall have the duty to pay to the board of trustees an amount of~~  
 2081 ~~employer contributions for transferred teachers (not less than zero) actuarially determined~~  
 2082 ~~by the board of trustees under the following formula:~~

$$2083 \quad A = B - ((C \div D) \times E)$$

2084 ~~A = Amount of employer contributions payable to the board of trustees under~~  
 2085 ~~this subsection.~~

2086 ~~B = Unfunded accrued liability, determined as of June 30, 1988, of transferred~~  
 2087 ~~teachers and determined on the basis of the same methods and~~  
 2088 ~~assumptions used in preparing the regular annual actuarial evaluation,~~  
 2089 ~~except that the value of the assets of the retirement system shall be~~  
 2090 ~~determined on the greater of market value or book value of such assets, as~~  
 2091 ~~if such transferred teachers had been members of the retirement system on~~  
 2092 ~~June 30, 1988, less the payment made to the board of trustees pursuant to~~  
 2093 ~~subsection (e) of this Code section.~~

2094        € =        ~~Unfunded accrued liability, determined as of June 30, 1988, with the value~~  
 2095                    ~~of assets being determined on the greater of market value or book value of~~  
 2096 -                    ~~such assets, of the retirement system, determined without regard to any~~  
 2097                    ~~teacher in the employ of a county school system as defined in subsection~~  
 2098 -                    ~~(a) of this Code section.~~

2099        ð =        ~~The total annual earnable compensation for the fiscal year ending June 30,~~  
 2100                    ~~1988, of members of the retirement system, plus the annual state~~  
 2101 -                    ~~compensation for the fiscal year ending June 30, 1988, of members of~~  
 2102                    ~~local retirement funds other than a local retirement fund as defined in~~  
 2103 -                    ~~subsection (a) of this Code section.~~

2104        E =        ~~The total earnable compensation for the fiscal year ending June 30, 1988,~~  
 2105                    ~~of transferred teachers.~~

2106        ~~(g) The amount determined under subsection (f) of this Code section shall be reduced by~~  
 2107        ~~a 1986-87 retirement system funding allowance determined as follows:~~

2108            ~~(1) Determine the total amount which was intended to be withheld from the county~~  
 2109            ~~school system for the 1986-87 fiscal year pursuant to the provisions of the 'Quality Basic~~  
 2110            ~~Education Act' which was to be withheld for the purpose of paying the employer's portion~~  
 2111            ~~of the cost of membership in the Teachers Retirement System of Georgia for teacher~~  
 2112            ~~members of the local retirement fund;~~

2113            ~~(2) Subtract from the total amount determined under paragraph (1) of this subsection that~~  
 2114            ~~portion of such amount which was actually paid to the county school system for the~~  
 2115            ~~1986-87 fiscal year; and~~

2116            ~~(3) The amount resulting from the calculations under paragraphs (1) and (2) of this~~  
 2117            ~~subsection shall be the 1986-87 retirement system funding allowance.~~

2118        ~~(h) Payment of the amount determined under subsections (f) and (g) of this Code section~~  
 2119        ~~shall be made to the board of trustees in not more than 39 equal annual installments to be~~  
 2120        ~~paid by June 30 of each year beginning on June 30, 1990, in the manner prescribed by the~~  
 2121        ~~board of trustees; provided, however, an interest payment must be paid by June 30, 1989,~~  
 2122        ~~and the amount of such interest payment shall be determined by the board of trustees as~~  
 2123        ~~provided in this subsection. In addition to payment of the installments of the amount~~  
 2124        ~~determined under subsections (f) and (g) of this Code section, annual interest shall be~~  
 2125        ~~added to each payment computed on the unpaid balance of such amount at a rate equal to~~  
 2126        ~~the average rate of return, as determined by the board of trustees, on fixed income~~  
 2127        ~~investments made by the retirement system during the preceding calendar year but not to~~  
 2128        ~~exceed 9 percent per annum. The rate of interest for the interest payment to be paid by June~~  
 2129        ~~30, 1989, shall be determined in the same manner and shall accrue from July 1, 1988, until~~

2130 ~~the date of payment on the amount determined under subsections (f) and (g) of this Code~~  
2131 ~~section. Beginning in 1989 for the interest payment, by May 1 of each year, the board of~~  
2132 ~~trustees shall notify the fiscal authority or other governing body, by whatever name~~  
2133 ~~designated, of the local retirement fund or the county school system, or both, or their~~  
2134 ~~successors in interest, as to the amount due by the following June 30. The amount in the~~  
2135 ~~notification will include the interest as computed pursuant to this subsection and shall and~~  
2136 ~~must be paid by the following June 30. The fiscal authority or other governing body, by~~  
2137 ~~whatever name designated, of the local retirement fund or the county school system, or~~  
2138 ~~both, or their successors in interest, shall be empowered and shall have the duty to pay this~~  
2139 ~~interest. The fiscal authority or other governing body, by whatever name designated, of the~~  
2140 ~~local retirement fund or the county school system, or both, or their successors in interest,~~  
2141 ~~shall have the right at any time to pay the full amount of the balance then remaining under~~  
2142 ~~the provisions of this subsection, and, in that event, there shall be no prepayment penalty~~  
2143 ~~of any kind.~~

2144 ~~(i) The employer of any teachers who become members of this retirement system under~~  
2145 ~~this Code section and any such teachers shall have all the rights, obligations, and duties~~  
2146 ~~under this Code section and as provided by any other provisions of this chapter.~~

2147 ~~(j) If the fiscal authority or other governing body, by whatever name designated, of the~~  
2148 ~~local retirement fund or the county school system, or both, or their successors in interest,~~  
2149 ~~refuse or fail to make any payment required by this Code section, it shall be the duty of the~~  
2150 ~~board of trustees to notify the Office of Treasury and Fiscal Services and the State Board~~  
2151 ~~of Education of such refusal or failure; and thereupon it shall be the duty of the Office of~~  
2152 ~~Treasury and Fiscal Services and the State Board of Education to withhold from such fiscal~~  
2153 ~~authority or other governing body any state appropriations or any other funds which would~~  
2154 ~~be allocated or allocable for educational purposes to such fiscal authority or other~~  
2155 ~~governing body until the Office of Treasury and Fiscal Services and the State Board of~~  
2156 ~~Education receives authorization from the board of trustees to release such funds. The~~  
2157 ~~Office of Treasury and Fiscal Services and the State Board of Education are authorized and~~  
2158 ~~directed, upon certified request of the board of trustees, to remit to the board of trustees~~  
2159 ~~from such withheld funds the amount necessary to cover the amount which the fiscal~~  
2160 ~~authority or other governing body has refused or failed to pay to the board of trustees under~~  
2161 ~~this Code section. It shall be illegal for the Office of Treasury and Fiscal Services and the~~  
2162 ~~State Board of Education to pay out or release such funds, after notice from the board of~~  
2163 ~~trustees, until and unless compliance with this Code section is achieved. The Office of~~  
2164 ~~Treasury and Fiscal Services and the State Board of Education are authorized to release the~~  
2165 ~~remainder of all such withheld funds upon authorization from the board of trustees.~~

2166 ~~(k) The fiscal authority or other governing body, by whatever name designated, of the~~  
 2167 ~~local retirement fund or the county school system, or both, or their successors in interest,~~  
 2168 ~~shall make such certifications as are requested by the board of trustees to implement and~~  
 2169 ~~effectuate this Code section.~~

2170 ~~(l) No provision of this Code section shall be construed to result in any increase in the rate~~  
 2171 ~~of employer contributions paid by employers based on the part of the earnable~~  
 2172 ~~compensation of members not payable from state teachers' salary funds or from other funds~~  
 2173 ~~of the state.~~

2174 (m) Any full-time public school lunchroom managers or supervisors, full-time public  
 2175 school maintenance managers or supervisors, full-time public school transportation  
 2176 managers or supervisors, or full-time public school warehouse managers or supervisors  
 2177 who become members of this retirement system pursuant to the provisions of this Code  
 2178 section or Code Section 47-3-66 shall have the right to obtain creditable service under this  
 2179 retirement system pursuant to the provisions of subsection (b) of Code Section 47-3-63 on  
 2180 the same basis that other members of this retirement system who are subject to the  
 2181 provisions of Code Section 47-3-63 obtain creditable service."

2182 **SECTION 45.**

2183 Said title is further amended by revising Code Section 47-3-87, relating to accumulated  
 2184 contributions for prior service, local retirement fund service included, and determination of  
 2185 earnable compensation received during prior service, as follows:

2186 "47-3-87.

2187 ~~A member's prior service accumulations shall be equal to the amount of the contributions~~  
 2188 ~~he would have made with respect to his earnable compensation for such service had the~~  
 2189 ~~retirement system then been in operation, together with regular interest on such amounts~~  
 2190 ~~to January 1, 1945, at the rate of regular interest in effect on that date. Service in a school~~  
 2191 ~~system in this state which operated a local retirement fund shall be included as prior service~~  
 2192 ~~for purposes of calculating prior service accumulations. In determining the earnable~~  
 2193 ~~compensation of any member during his prior service, the board of trustees, in lieu of the~~  
 2194 ~~actual compensation received by the member during his prior service, may use the rates of~~  
 2195 ~~compensation which, if they had progressed during such prior service in accordance with~~  
 2196 ~~the tables adopted by the board of trustees under Code Section 47-3-23, would have~~  
 2197 ~~resulted in the same average final compensation on January 1, 1945, as the records show~~  
 2198 ~~the member actually received. Reserved.~~

2199

**SECTION 46.**

2200 Said title is further amended by repealing and reserving Code Section 47-3-94, relating to  
 2201 credit for service while employed by nonprofit corporation under contract with state agency  
 2202 and requirements, as follows:

2203 "47-3-94.

2204 ~~(a) Any member may, subject to the requirements of subsection (b) of this Code section,~~  
 2205 ~~obtain creditable service under the retirement system for any period between January 1,~~  
 2206 ~~1977, and December 31, 1980, during which the member was employed by a nonprofit~~  
 2207 ~~corporation under contract with a state agency in a program wholly or partially funded by~~  
 2208 ~~a state or federal grant and which had as its purpose facilitating early childhood~~  
 2209 ~~development and during which period the member held a four-year degree from an~~  
 2210 ~~accredited college or university.~~

2211 ~~(b) A member who desires to establish creditable service under this Code section must:~~  
 2212 ~~(1) Submit to the board not later than July 1, 2003, satisfactory evidence of the period~~  
 2213 ~~of absence from employment which qualifies for creditable service under this Code~~  
 2214 ~~section; and~~  
 2215 ~~(2) Pay to the board of trustees such amount as determined by the actuary as necessary~~  
 2216 ~~to grant such benefit without creating any accrued actuarial liability as to this retirement~~  
 2217 ~~system. Reserved.~~

2218

**SECTION 47.**

2219 Said title is further amended by revising Code Section 47-4-80, relating to determination of  
 2220 membership service, prior service credit and prior service certificate, creditable service,  
 2221 credit for military service, and credit for membership in the Teachers Retirement System,  
 2222 as follows:

2223 "47-4-80.

2224 (a) The board shall fix and determine by appropriate rules and regulations how much  
 2225 service in any year is equivalent to one year of membership service, but in no case shall  
 2226 more than one year of service be creditable for all service in one calendar year. In  
 2227 developing rules and regulations to determine how much service in any year is equivalent  
 2228 to one year of membership service, the board shall be guided by the nature of the  
 2229 employment being considered and the number of months, weeks, days, and hours normally  
 2230 worked to carry out the normal duties associated with the employment. Service rendered  
 2231 for a regular school year shall be equivalent to one year of service in any case.

2232 ~~(b) Under such rules and regulations as the board shall adopt, each member who was a~~  
 2233 ~~public school employee at any time from July 1, 1945, until the commencement date shall~~  
 2234 ~~be entitled to file a detailed statement of all services as a public school employee rendered~~

2235 by him prior to the commencement date and for which he claims credit. If any person who  
2236 would otherwise have qualified under this subsection is on leave in the armed forces of the  
2237 United States, such person shall have six months after termination of his military service  
2238 to qualify under this subsection for prior service credit. Upon verification of such statement  
2239 of service, the board shall issue a prior service certificate based on the member's statement  
2240 of service and certifying to the member the period of service prior to the commencement  
2241 date with which he is credited. As long as a membership continues, a prior service  
2242 certificate shall be final and conclusive proof of such service for retirement purposes. A  
2243 member may within one year from the date of issuance or modification of his prior service  
2244 certificate request the board to modify or correct such certificate. When membership  
2245 ceases, such prior service certificate shall become void.

2246 (c) Creditable service at retirement on which the retirement allowance of a member shall  
2247 be based shall consist of the membership service rendered by him since he last became a  
2248 member and, if he has a prior service certificate in full force and effect, the amount of the  
2249 service certified on his prior service certificate.

2250 ~~(d)~~(c) Any person who leaves public school employment at any time after January 1, 1970,  
2251 to enter military service may return to public school employment at any time within five  
2252 years after being released from military service and shall receive credit for such active  
2253 military service upon the payment of employee contributions which would have been paid  
2254 during his absence while in military service, plus the regular interest that would have  
2255 accrued on such contributions.

2256 ~~(e)~~ Any person who left public school employment to enter military service at any time  
2257 prior to January 1, 1970, and returned to public school employment within five years after  
2258 being released from military service shall receive credit for such active military service  
2259 upon the payment of employee contributions that would have been paid during his absence  
2260 while in service, plus the regular interest that would have accrued on such contributions.

2261 ~~(f)~~ Any provision of this chapter to the contrary notwithstanding, any person, who was at  
2262 least 65 years of age on June 30, 1970, and who would have been able to establish a  
2263 minimum of ten years of prior service credit under this chapter if he had been employed  
2264 as a public school employee on January 1, 1970, may be employed as a public school  
2265 employee at any time during the period beginning July 1, 1974, and ending December 31,  
2266 1974. Upon becoming employed as a public school employee during such period of time,  
2267 such person shall become a member and may establish prior service credit under subsection  
2268 (b) of this Code section, notwithstanding the fact that he was not a public school employee  
2269 at any time between January 1, 1970, and July 1, 1970. On or before June 1, 1974, the  
2270 board shall inform all public school systems in this state of the contents of this subsection.

2271 ~~(g) Any provision of this chapter to the contrary notwithstanding, any person who was 60~~  
 2272 ~~years of age or older on January 1, 1975, who on January 1, 1970, had at least 14 years of~~  
 2273 ~~service as a public school employee and who becomes employed as a public school~~  
 2274 ~~employee at any time during the period beginning with March 26, 1975, and ending July~~  
 2275 ~~1, 1975, shall become a member and may establish prior service credit under subsection~~  
 2276 ~~(b) of this Code section, notwithstanding the fact that he was not a public school employee~~  
 2277 ~~at any time between January 1, 1970, and July 1, 1970. The board shall inform all public~~  
 2278 ~~school systems in this state of the contents of this subsection by March 26, 1975.~~

2279 ~~(h) Any provision of this chapter to the contrary notwithstanding, any person who was at~~  
 2280 ~~least 55 years of age on June 30, 1970, and who would have been able to establish a~~  
 2281 ~~minimum of ten years of prior service credit under this chapter if he had been employed~~  
 2282 ~~as a public school employee on January 1, 1970, may be employed as a public school~~  
 2283 ~~employee at any time during the period beginning July 1, 1977, and ending December 31,~~  
 2284 ~~1980. Upon becoming employed as a public school employee during such period of time,~~  
 2285 ~~such person shall become a member and may establish prior service credit under subsection~~  
 2286 ~~(b) of this Code section, notwithstanding the fact that he was not a public school employee~~  
 2287 ~~at any time between January 1, 1970, and July 1, 1970. On or before June 1, 1977, the~~  
 2288 ~~board shall inform all public school systems in this state of the contents of this subsection.~~

2289 ~~(i) Any member who, if credited with service rendered prior to January 1, 1970, would~~  
 2290 ~~have at least ten years of creditable service shall receive prior service credit for all service~~  
 2291 ~~as a public school employee rendered by him at any time between January 1, 1945, and~~  
 2292 ~~January 1, 1970.~~

2293 ~~(j) (d) Any member who was a member of the Teachers Retirement System of Georgia~~  
 2294 ~~because the member held a position which required membership in that retirement system~~  
 2295 ~~and who, during membership in said teachers retirement system, also held a position as a~~  
 2296 ~~public school employee for which creditable service under this retirement system has not~~  
 2297 ~~been obtained shall have the right to obtain credit for such prior service as a public school~~  
 2298 ~~employee by paying to the board of trustees the employee contributions that would have~~  
 2299 ~~been paid to this retirement system during the period of such prior service plus regular~~  
 2300 ~~interest thereon compounded annually from the time the prior service was rendered until~~  
 2301 ~~the date of payment. Any member wishing to obtain credit for prior service under this~~  
 2302 ~~subsection shall apply therefor to the board of trustees."~~

2303

#### SECTION 48.

2304 Said title is further amended by revising Code Section 47-4-100, relating to normal, early,  
 2305 and delayed retirement and vesting of right to a retirement benefit, as follows:

2306 "47-4-100.

2307 (a) The normal retirement date of a member shall be the first day of the month coinciding  
 2308 with or next following the date he reaches the age of 65, except that the normal retirement  
 2309 date of a member who is age 64 or over on January 1, 1970, shall be January 1, 1971. A  
 2310 member shall retire on his normal retirement date except as otherwise provided in  
 2311 subsections (b) through (e) of this Code section.

2312 ~~(b) At the request of his local unit of administration, a member may remain actively~~  
 2313 ~~employed beyond his normal retirement date on a year-to-year basis as shall be mutually~~  
 2314 ~~agreed upon by the member and his local unit of administration. In such cases, the member~~  
 2315 ~~shall retire on the first day of the month coinciding with or next following the end of the~~  
 2316 ~~last agreed upon period of employment, which date shall be the delayed retirement date of~~  
 2317 ~~the member.~~

2318 ~~(c) Any person who was a public school employee for a period of ten or more years at any~~  
 2319 ~~time after July 1, 1945, and who on April 14, 1971, had attained age 60 or over shall be~~  
 2320 ~~eligible for membership and may retire. The effective date of such individual's retirement~~  
 2321 ~~shall be the first day of the first month which occurs at least 30 days after receipt of his~~  
 2322 ~~application for retirement by the board of trustees. Such effective date shall be the early~~  
 2323 ~~retirement date of the member.~~

2324 ~~(d)~~ Except as provided in subsection (c) of this Code section, the early retirement date of  
 2325 a member shall be the first day of the month coinciding with or next following the date he  
 2326 attains the age of 60. A member may elect to retire at his early retirement date and receive  
 2327 the retirement benefit provided by subsection (d) of Code Section 47-4-101.

2328 ~~(e)~~(c) The right to a retirement benefit under this chapter shall vest in a member who has  
 2329 ten or more years of creditable service if the member has not withdrawn the member's  
 2330 contributions. Except as otherwise provided in Article 2 of Chapter 1 of this title, a  
 2331 member's accumulated contributions shall be 100 percent vested and nonforfeitable at all  
 2332 times. A member shall be 100 percent vested in all benefits under the plan upon attainment  
 2333 of normal retirement age. Upon attaining the member's normal retirement age or the  
 2334 member's early retirement age, the member shall begin receiving the appropriate retirement  
 2335 benefit provided by Code Section 47-4-101."

2336

#### SECTION 49.

2337 Said title is further amended by revising Code Section 47-6-42, relating to qualifications for  
 2338 membership, election of nonmembership, membership of persons who cease to become  
 2339 members of the General Assembly before age 60, and termination of membership, as  
 2340 follows:

2341 "47-6-40.

2342 (a) All persons who are members of the General Assembly on July 1, 1967, shall become  
 2343 members of the system as of such date, except that within six months from such date any  
 2344 such person may irrevocably elect not to be a member of the system. All other persons shall  
 2345 become members of the system on taking office as members of the General Assembly.  
 2346 Staff members shall have the option to become members of the system under the same  
 2347 conditions as elected members of the General Assembly.

2348 ~~(b) Any other provisions of law to the contrary notwithstanding, any person who was a~~  
 2349 ~~member of the General Assembly on April 1, 1971, and who elected not to be a member~~  
 2350 ~~of the system as provided for in subsection (a) of this Code section could elect, on or before~~  
 2351 ~~April 30, 1971, to become a member of the system and, upon so electing, become a~~  
 2352 ~~member under the same conditions as any other member. In order for any such member to~~  
 2353 ~~receive credit for membership service such member must make the required contributions~~  
 2354 ~~for such periods, plus interest at the rate of 4 1/4 percent per annum from the time such~~  
 2355 ~~contributions would have been made had he been a member at that time.~~

2356 ~~(c)~~ (e) If a member of the system ceases to be a member of the General Assembly before  
 2357 attaining age 60 and for reasons other than death, such member, unless he withdraws his  
 2358 contributions pursuant to Code Section 47-6-85, shall continue as a noncontributing  
 2359 member of the system. Any such noncontributing member shall not gain any additional  
 2360 membership service. If he again becomes a member of the General Assembly and a  
 2361 contributing member of the system, such member shall retain the membership service  
 2362 previously credited to him. If a member subject to this subsection withdraws his  
 2363 contributions upon ceasing to be a member of the General Assembly, any membership  
 2364 service credited to him at the time such contributions are withdrawn shall be forfeited and  
 2365 may not be reestablished if he again becomes a member of the General Assembly.

2366 ~~(d)~~ (c) Should any member of the system in any period of five consecutive years after  
 2367 becoming a member be absent from service more than four years, withdraw his  
 2368 contributions or become a beneficiary of such system, or die, he shall thereupon cease to  
 2369 be a member."

2370 **SECTION 50.**

2371 Said title is further amended by revising Code Section 47-6-41, relating to transition of  
 2372 membership from Georgia Legislative Retirement System to Employees' Retirement System  
 2373 of Georgia, current beneficiaries, state contributions, and rules and regulations, as follows:

2374 "47-6-41.

2375 ~~(a) Effective May 1, 1971, members of the Georgia Legislative Retirement System shall~~  
 2376 ~~become members of the Employees' Retirement System of Georgia, subject to all~~

2377 ~~conditions and provisions of Chapter 2 of this title. This Code section shall in no way deny~~  
 2378 ~~any such member the rights and privileges under this system on May 1, 1971.~~

2379 ~~(b) On and after May 1, 1971, all future members of the General Assembly, the Secretary~~  
 2380 ~~of the Senate, and the Clerk of the House of Representatives, and on and after March 31,~~  
 2381 ~~1972, the messenger and doorkeeper of each of the two houses of the General Assembly,~~  
 2382 ~~shall, upon taking office, thereby become a member of the Employees' Retirement System~~  
 2383 ~~of Georgia and shall not be eligible for membership in the Georgia Legislative Retirement~~  
 2384 ~~System.~~

2385 ~~(c) Persons who were beneficiaries of the Georgia Legislative Retirement System on May~~  
 2386 ~~1, 1971, shall continue to receive a retirement allowance or other benefit provided for~~  
 2387 ~~under the Georgia Legislative Retirement System as an obligation of the Employees'~~  
 2388 ~~Retirement System of Georgia.~~

2389 ~~(d) In order to implement this Code section, the contributions of the state to the~~  
 2390 ~~Employees' Retirement System of Georgia after May 1, 1971, shall be determined by the~~  
 2391 ~~board each year on the basis of the most recent actuarial valuation. The board shall certify~~  
 2392 ~~to the legislative fiscal officer the amount of the state's contribution due to the system. The~~  
 2393 ~~state's contributions shall be financed from funds appropriated to the General Assembly~~  
 2394 ~~and shall include such sums as are found necessary in order to create reserves in the~~  
 2395 ~~Employees' Retirement System of Georgia sufficient: (1) to cover the cost of the~~  
 2396 ~~allowances then currently accruing under the Employees' Retirement System of Georgia,~~  
 2397 ~~(2) to include a contribution each year toward the cost of service prior to January 1, 1967,~~  
 2398 ~~and (3) to cover any administrative expense which the board may incur by reason of this~~  
 2399 ~~Code section. The legislative fiscal officer is authorized and directed to pay to the board~~  
 2400 ~~from funds appropriated to the General Assembly such future contributions of the state,~~  
 2401 ~~together with the funds necessary to cover the required employer contributions for social~~  
 2402 ~~security coverage.~~

2403 ~~(e) The Board of Trustees of the Employees' Retirement System of Georgia is authorized~~  
 2404 ~~to establish rules and regulations to carry out this Code section, including, but not limited~~  
 2405 ~~to, the transferring to the appropriate accounts within the Employees' Retirement System~~  
 2406 ~~of Georgia, the member's account, the accumulation account, and such assets that are held~~  
 2407 ~~in the name of the Georgia Legislative Retirement System Reserved.~~

2408 **SECTION 51.**

2409 Said title is further amended by revising Code Section 47-6-42, relating to election as to  
 2410 coverage, required coverage under Georgia Legislative Retirement System, state  
 2411 contributions, and preservation of rights and privileges, as follows:

2412 "47-6-42.

2413 ~~(a) Any other provisions of this or any other law to the contrary notwithstanding, each~~  
2414 ~~member of the General Assembly serving as such on April 13, 1979, may elect to withdraw~~  
2415 ~~as a member of the Employees' Retirement System of Georgia and become a member of~~  
2416 ~~the Georgia Legislative Retirement System or may elect not to be a member of either~~  
2417 ~~system. Such election must be made prior to January 12, 1981, and once made shall be~~  
2418 ~~irrevocable as long as such person is a member of the General Assembly. The Board of~~  
2419 ~~Trustees of the Employees' Retirement System of Georgia is authorized to promulgate rules~~  
2420 ~~and regulations to carry out this Code section, including, but not limited to, providing for~~  
2421 ~~refunds for members who elect not to be members of either system and providing for the~~  
2422 ~~transferal of legislators' accounts from the Employees' Retirement System of Georgia, the~~  
2423 ~~transferal of service credits, and such other transferals as the Board of Trustees of the~~  
2424 ~~Employees' Retirement System of Georgia shall deem necessary to carry out the intention~~  
2425 ~~and provisions of this Code section.~~

2426 ~~(b) Each person who becomes a member of the General Assembly after April 13, 1979,~~  
2427 ~~but before July 1, 1984, shall elect either to become a member of the Georgia Legislative~~  
2428 ~~Retirement System or to become a member of the Employees' Retirement System of~~  
2429 ~~Georgia. Such election must be made within 60 days from the date the person becomes a~~  
2430 ~~member of the General Assembly and once made shall be irrevocable as long as such~~  
2431 ~~person is a member of the General Assembly. Each person who becomes a member of the~~  
2432 ~~General Assembly on or after July 1, 1984, shall become a member of the Georgia~~  
2433 ~~Legislative Retirement System upon taking office as a member of the General Assembly~~  
2434 ~~and shall remain a member of said system as long as such person remains a member of the~~  
2435 ~~General Assembly.~~

2436 ~~(c) After April 13, 1979, the contributions of the state under this Code section to this~~  
2437 ~~system shall be determined by the board each year on the basis of the most recent actuarial~~  
2438 ~~valuation. The board shall certify to the legislative fiscal officer the amount of the state's~~  
2439 ~~contributions due to the system. The state's contributions shall be paid from funds~~  
2440 ~~appropriated to the legislative branch of government and shall be in an amount determined~~  
2441 ~~by the board to be necessary to cover the costs of financing and administering the system.~~  
2442 ~~The legislative fiscal officer is directed to pay to the board the contributions of the state~~  
2443 ~~together with an amount necessary to cover the required employer contributions for social~~  
2444 ~~security coverage.~~

2445 ~~(d) Any member of the General Assembly who elects to become a member of this~~  
2446 ~~retirement system pursuant to subsection (a) of this Code section shall not thereby forfeit~~  
2447 ~~any rights or privileges possessed by such member under the Employees' Retirement~~

2448 ~~System of Georgia at the time such election is made; and such rights and privileges shall~~  
 2449 ~~continue to apply to such member.~~

2450 ~~(e)(1) Any other provisions of subsection (a) of this Code section to the contrary~~  
 2451 ~~notwithstanding, any member of the General Assembly who was serving as such on April~~  
 2452 ~~13, 1979, and who, pursuant to said subsection (a) of this Code section, elected not to~~  
 2453 ~~become a member of a public retirement system may at any time from July 1, 1988, until~~  
 2454 ~~December 31, 1988, elect to become a member of this retirement system. Such election~~  
 2455 ~~shall be made within such time limitation by written application to the board of trustees~~  
 2456 ~~to become a member of this retirement system.~~

2457 ~~(2) Any other provisions of this chapter to the contrary notwithstanding, any member of~~  
 2458 ~~the General Assembly who elects to become a member of this retirement system pursuant~~  
 2459 ~~to paragraph (1) of this subsection may obtain creditable service under this chapter for~~  
 2460 ~~all or any part of prior service as a member of the General Assembly rendered after~~  
 2461 ~~December 31, 1978, by paying to the board of trustees the employer and employee~~  
 2462 ~~contributions which would have been paid to the retirement system by or on behalf of the~~  
 2463 ~~member of the General Assembly if such member had been a member of the retirement~~  
 2464 ~~system during the period for which creditable service is obtained, plus regular interest~~  
 2465 ~~thereon compounded annually from the time the prior service was rendered until the date~~  
 2466 ~~of payment.~~

2467 ~~(3) For the purposes of paragraph (2) of this subsection:~~

2468 ~~(A) The rate of the employer contribution shall be determined by the board of trustees~~  
 2469 ~~on the basis of the state payments which were made to fund the retirement system~~  
 2470 ~~during the period of prior service for which creditable service is obtained;~~

2471 ~~(B) The rate of the employee contribution shall be the rate specified in subsection (a)~~  
 2472 ~~of Code Section 47-6-60, without any reduction because of subsection (d) of Code~~  
 2473 ~~Section 47-6-60, plus the additional rate specified by subsection (f) of Code Section~~  
 2474 ~~47-6-60 for service after June 30, 1986; and~~

2475 ~~(C) Regular interest shall be at the rate determined by the board of trustees under~~  
 2476 ~~subsection (g) of Code Section 47-6-22 which is in effect at the time the application for~~  
 2477 ~~creditable service is filed with the board of trustees.~~

2478 ~~(4) A member of the General Assembly seeking to obtain creditable service authorized~~  
 2479 ~~under paragraph (2) of this subsection shall apply therefor to the board of trustees at the~~  
 2480 ~~time such member applies for membership in the retirement system under paragraph (1)~~  
 2481 ~~of this subsection. The board of trustees shall certify to the applicant the amount of~~  
 2482 ~~payments required under paragraph (2) of this subsection. Such payments must be made~~  
 2483 ~~by December 31, 1988, and no creditable service may be obtained under this Code~~  
 2484 ~~section after that date."~~

**SECTION 52.**

2485  
2486 Said title is further amended by revising Code Section 47-7-83, relating to service credit of  
2487 member who is also member of the Peach Officers' Annuity and Benefit Fund, as follows:

2488 "47-7-83.

2489 (a) No credit shall be given for service rendered after April 1, 1989, by a member who is  
2490 also a member of the Peace Officers' Annuity and Benefit Fund if such service is creditable  
2491 under the Peace Officers' Annuity and Benefit Fund to which such member belongs.

2492 ~~(b)(1) Any member who first became a member of the fund on or after July 1, 1993, and~~  
2493 ~~who is also a member of the Peace Officers' Annuity and Benefit Fund shall not be~~  
2494 ~~eligible for creditable service in the fund for any period after that date with respect to~~  
2495 ~~which such member is also entitled to any creditable service in the Peace Officers'~~  
2496 ~~Annuity and Benefit Fund.~~

2497 ~~(2) Any person who was a member of the fund on July 1, 1993, and who subsequent to~~  
2498 ~~that date was placed on a leave of absence from the fund by action of the board of trustees~~  
2499 ~~and who from that date to July 1, 1996, was continuously employed as a firefighter or~~  
2500 ~~who was continuously enrolled as a volunteer firefighter may, upon again becoming a~~  
2501 ~~regular, active member of the fund, obtain creditable service for 36 months of service by~~  
2502 ~~paying the regular dues which would have been made for each month of service if such~~  
2503 ~~leave of absence had not been imposed, provided that such member otherwise satisfied~~  
2504 ~~the requirements for creditable service during such period. Such payment must be made~~  
2505 ~~to the board of trustees not later than December 31, 1996."~~

**SECTION 53.**

2506  
2507 Said title is further amended by repealing in its entirety Chapter 7A and inserting in its place  
2508 the following:

2509 "CHAPTER 7A

2510 Reserved."

**SECTION 54.**

2511  
2512 Said title is further amended by revising Code Section 47-20-11, relating to minimum  
2513 funding causing financial hardship in local retirement systems, as follows:

2514 "47-20-11.

2515 ~~In the case of a retirement system of a political subdivision, if the minimum funding~~  
2516 ~~standards provided by Code Section 47-20-10 would cause a severe financial hardship to~~  
2517 ~~the political subdivision if implemented on January 1, 1984, such minimum funding~~  
2518 ~~standard may be phased in over a period of four years beginning on January 1, 1984, for~~  
2519 ~~funding the normal cost and over a period of seven years beginning on January 1, 1984, for~~

2520 ~~funding the total required minimum employer contribution. The provisions of this Code~~  
 2521 ~~section shall not apply to any retirement system of a political subdivision which is created~~  
 2522 ~~or established on or after January 1, 1983. Reserved.~~"

2523 **SECTION 55.**

2524 Said title is further amended by revising Code Section 47-20-12, relating to state controlled  
 2525 systems, certification of conformance to standards, and freezing of benefits and other  
 2526 provisions when not in compliance, as follows:

2527 "47-20-12.

2528 ~~(a) The retirement system administrator of each legislatively controlled retirement system,~~  
 2529 ~~based on the findings and conclusions of the actuary of the retirement system, shall submit~~  
 2530 ~~a certification to the Governor and to each member of the General Assembly by not later~~  
 2531 ~~than July 1, 1984, stating whether or not the retirement system is currently being funded~~  
 2532 ~~in conformity with the minimum funding standards set forth in Code Section 47-20-10.~~

2533 ~~(b) Based on the certification provided for by subsection (a) of this Code section, any~~  
 2534 ~~legislatively controlled retirement system which is not being funded in conformity with the~~  
 2535 ~~minimum funding standards set forth in Code Section 47-20-10 shall not be amended or~~  
 2536 ~~changed in any manner to grant any benefit increase until such time as the retirement~~  
 2537 ~~system administrator, based on the findings and conclusions of the actuary of the retirement~~  
 2538 ~~system, issues a new certification to the Governor and to each member of the General~~  
 2539 ~~Assembly stating that the retirement system is being funded in conformity with the~~  
 2540 ~~minimum funding standards set forth in Code Section 47-20-10.~~

2541 ~~(c) Based on the certification provided for by subsection (a) of this Code section, the~~  
 2542 ~~retirement system administrator of any legislatively controlled retirement system which is~~  
 2543 ~~not being funded in conformity with the minimum funding standards set forth in Code~~  
 2544 ~~Section 47-20-10 shall not take any action to grant a benefit increase until such time as a~~  
 2545 ~~new certification provided for by subsection (b) of this Code section is issued by the~~  
 2546 ~~retirement system administrator. The provisions of any law relating to a legislatively~~  
 2547 ~~controlled retirement system which authorizes the retirement system administrator to grant~~  
 2548 ~~benefit increases from time to time is amended to conform with the requirements of this~~  
 2549 ~~subsection.~~

2550 ~~(d) Any retirement bill introduced into the General Assembly in violation of subsection~~  
 2551 ~~(b) of this Code section shall not be considered by the House or Senate or by any~~  
 2552 ~~committee of the House or Senate. Any retirement bill in violation of subsection (b) of this~~  
 2553 ~~Code section which is enacted by the General Assembly, whether or not the bill is~~  
 2554 ~~approved by the Governor, shall not become law and shall be null, void, and of no force~~

2555 ~~and effect and shall stand repealed in its entirety on the first day of July immediately~~  
 2556 ~~following its enactment. Reserved.~~"

2557 **SECTION 56.**

2558 Said title is further amended by revising subsection (b) of Code Section 47-20-20, relating  
 2559 to freezing of benefits and other provisions and amount of annual employer contribution, as  
 2560 follows:

2561 "(b) Unless excepted by Code Section 47-20-13 ~~and subject to the provisions of Code~~  
 2562 ~~Section 47-20-11~~, after January 1, 1984, the annual employer contribution to each  
 2563 retirement system of a political subdivision shall be in an amount equal to or greater than  
 2564 the minimum annual employer contribution required by Code Section 47-20-10."

2565 **SECTION 57.**

2566 Said title is further amended by revising Coder Section 47-22-4, relating to administration  
 2567 and operation of plan, actuarial and other services, rate of interest, adoption of plan  
 2568 document, records, payment of employees and expenses, and investment, as follows:

2569 "7-22-4.

2570 (a) The general administration and responsibility for the proper operation of the plan and  
 2571 for putting this chapter into effect are vested in the board.

2572 ~~(b) The board shall engage such actuarial and other services as shall be required to transact~~  
 2573 ~~the business of the plan.~~

2574 ~~(c) The board shall designate an actuary who shall be the technical adviser of the board on~~  
 2575 ~~matters regarding the operation of the plan and shall perform such other duties as are~~  
 2576 ~~required in connection therewith.~~

2577 ~~(d) Subject to the limitations of this chapter, the board shall, from time to time, adopt the~~  
 2578 ~~plan document and establish rules and regulations for the administration of the plan and for~~  
 2579 ~~the transaction of business.~~

2580 ~~(e)~~ The board shall keep a record of all of its proceedings under this chapter, which record  
 2581 shall be open to the public.

2582 ~~(f)~~ (c) All persons employed by the board and the expenses of the board in furtherance of  
 2583 this chapter shall be paid from funds appropriated to the plan until such time as the board  
 2584 determines that the return on investments is sufficient to cover such costs.

2585 ~~(g)~~ (d) The board may combine the moneys subject to this chapter with other moneys under  
 2586 the control of the board for purposes of investment, provided that a separate accounting is  
 2587 maintained for all moneys subject to this chapter."

2588

**SECTION 58.**

2589 Said title is further amended by revising subsection (a) of Code Section 47-22-9, relating to  
 2590 payment of lump sum on termination of employment and continued accrual of earnings  
 2591 absent request for lump sum payment, as follows:

2592 "47-22-9.

2593 (a) Upon the written request of a member who ceases to be an employee, a lump sum  
 2594 amount shall be paid to such person equal to the total amount credited to such member's  
 2595 account at the time the member ceases to be an employee. ~~If such member dies before~~  
 2596 ~~payment has been made, such payment shall be made to such person as the member has~~  
 2597 ~~nominated, by written designation filed with the board; otherwise to the member's estate.~~  
 2598 If no such request is made, the member's account shall continue to accrue earnings in the  
 2599 same manner as any member's account."

2600

**SECTION 59.**

2601 Said title is further amended by revising Code Section 47-23-46, relating to members from  
 2602 District Attorneys' Retirement System, as follows:

2603 "47-23-46.

2604 (a) Any member who on June 30, 1998, was entitled to remain a member of the District  
 2605 Attorneys' Retirement System while employed in a position covered by Chapter 2 of this  
 2606 title pursuant to the provisions of Code Section 47-13-40.1, as such Code section appeared  
 2607 on June 30, 1998, shall have the same privileges with regard to this retirement system.  
 2608 This Code section shall not apply to any other member of this retirement system.

2609 ~~(b) Any person who became a member of this retirement system pursuant to the operation~~  
 2610 ~~of Code Section 47-23-40 and who, prior to becoming a member of a predecessor~~  
 2611 ~~retirement system, was a member of the Employees' Retirement System of Georgia may~~  
 2612 ~~elect to transfer his or her membership from this retirement system to the Employees'~~  
 2613 ~~Retirement System of Georgia. Any person desiring to transfer membership shall notify~~  
 2614 ~~the board of this retirement system and the board of trustees of the Employees' Retirement~~  
 2615 ~~System of Georgia not later than December 31, 2000. Upon receipt of such notice, the~~  
 2616 ~~board of trustees of this retirement system shall transfer to the board of trustees of the~~  
 2617 ~~Employees' Retirement System of Georgia all employer and employee contributions paid~~  
 2618 ~~by or on behalf of such member, together with regular interest thereon."~~

2619

**SECTION 60.**

2620 Said title is further amended by repealing and reserving Code Section 47-23-49, relating to  
 2621 irrevocable election by individuals employed but previously ineligible and creditable service,  
 2622 as follows:

2623 "47-23-49.  
 2624 Any person who on July 1, 1998, was a member of the Employees' Retirement System of  
 2625 Georgia and was employed in a position otherwise covered by this retirement system but  
 2626 who was not eligible for membership in this retirement system on July 1, 1998, may make  
 2627 an irrevocable election to become a member by so notifying the board of trustees not later  
 2628 than December 31, 2000. Any such person shall be credited with service in this retirement  
 2629 system only for actual service in such position. The Employees' Retirement System of  
 2630 Georgia shall transfer to this retirement system all employer and employee contributions  
 2631 paid by or on behalf of any such member with regular interest thereon. The member is  
 2632 authorized, but not required, to pay to the board of trustees such additional amount as the  
 2633 member desires, each payment to be made within 12 months of electing to become a  
 2634 member of this retirement system. Such member shall receive only such creditable service,  
 2635 not to exceed the actual years of service, as that amount will warrant without creating any  
 2636 actuarial accrued unfunded liability to this retirement system calculated as if the member  
 2637 had either elected or rejected spouse's survivors benefits at the member's option.  
 2638 Reserved."

2639 **SECTION 61.**

2640 Said title is further amended by revising Code Section 47-23-50, relating to retirement of  
 2641 state judges serving Fulton County, as follows:

2642 "47-23-50.

2643 (a) Any person who becomes a judge of the State Court of Fulton County on or after July  
 2644 1, 2004, shall become a member of this retirement system by operation of law and shall not  
 2645 be a member of any other public retirement system.

2646 ~~(b) Any person serving as a judge of the State Court of Fulton County on June 30, 2004,~~  
 2647 ~~may make an irrevocable election to become a member of this retirement system by so~~  
 2648 ~~notifying the board of trustees not later than December 31, 2004. The local retirement~~  
 2649 ~~system of which such person is a member shall transfer to this retirement system all~~  
 2650 ~~employer and employee contributions paid by or on behalf of any such member with~~  
 2651 ~~regular interest thereon. Such member shall receive only such creditable service, not to~~  
 2652 ~~exceed the actual years of creditable service, as that amount will warrant without creating~~  
 2653 ~~any accrued actuarial liability to this retirement system, calculated as if the member had~~  
 2654 ~~either elected or rejected spouses' survivors benefits at the member's option. Such persons~~  
 2655 ~~shall be subject to all provisions of this chapter."~~

2656 **SECTION 62.**

2657 All laws and parts of laws in conflict with this Act are repealed.