



Department of Audits and Accounts

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January 27, 2011

The Honorable Bill Heath
State Senator
Coverdell Legislative Office Building, Room 301-B
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification
Senate Bill (LC 21 1003)

Dear Senator Heath:

This bill would amend provisions relating to membership of certain county revenue employees in the Employees' Retirement System. Specifically, this bill would affect persons who first or again become a tax commissioner, tax collector, tax receiver, or employee of such officer on or after July 1, 2012. If this legislation is enacted, such persons would be prohibited from becoming members of the Employees' Retirement System. Any member who is employed in such position prior to such date would remain a member of the System, provided there is no break in service. The reelection of any officer does not constitute a break in service.

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

Respectfully,

/s/ Russell W. Hinton
State Auditor

RWH/cs