

The House Committee on Retirement offers the following substitute to SB 286:

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 9 of Article 8 of Chapter 2 of Title 47 of the Official Code of Georgia
2 Annotated, relating to judges and other court employees and certain county employees, so
3 as to provide that tax commissioners, tax collectors, and tax receivers and all employees in
4 their offices who first or again take office or become employed on or after July 1, 2012, shall
5 not be members of the Employees' Retirement System of Georgia by operation of law; to
6 provide that the governing authority of each county may elect to include such officers and
7 employees in the retirement system; to provide for employee and employer contributions; to
8 provide that no such person may be a member of another public retirement system; to
9 provide for related matters; to provide conditions for an effective date and automatic repeal;
10 to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

13 Part 9 of Article 8 of Chapter 2 of Title 47 of the Official Code of Georgia Annotated,
14 relating to judges and other court employees and certain county employees, is amended in
15 Code Section 47-2-292, relating to merit system of personnel administration for county
16 revenue employees, membership in retirement system, contributions, and credit for prior
17 service, by adding a new subsection to read as follows:

18 "(a.1) Notwithstanding any other provision of this Code section, no person who first or
19 again takes office or becomes employed on or after July 1, 2012, shall become a member
20 of the retirement system pursuant to the provisions of this Code section. Any person
21 serving in any such position on July 1, 2012, who continues in service without a break in
22 service shall remain a member of this retirement system. The reelection of any such officer
23 or the election of any eligible employee to such office shall not constitute a break in
24 service."

25 **SECTION 2.**

26 Said part is further amended by adding a new Code section to read as follows:

27 "47-2-292.1.

28 (a) The provisions of this Code section shall apply to tax commissioners, tax collectors,
 29 and tax receivers and employees in their offices who first or again take office or become
 30 employed on or after July 1, 2012.

31 (b) On and after July 1, 2012, the governing authority of each county shall have the option
 32 of including the county tax commissioner, tax collector, or tax receiver and all employees
 33 of such person's office as members of the retirement system. Such option shall be made
 34 by adopting a resolution and forwarding such resolution to the board of trustees.

35 (c) The official in charge of such office, if he or she is responsible for the payment of the
 36 employees in that office, or the governing authority of the county, if the official and the
 37 employees are paid by it, shall deduct or collect from each member the employee
 38 contributions required by this chapter and shall remit the same to the retirement system as
 39 required by regulations. The governing authority of the county shall pay to the board of
 40 trustees the employer contributions required by this chapter, upon receipt of an invoice
 41 from the retirement system.

42 (d) An election by a county governing authority made pursuant to subsection (b) of this
 43 Code section may be revoked in the same manner as the election was made, but the
 44 county's obligations as to any officer or employee who became a member of the retirement
 45 system as a result of such election shall continue, and the rights and benefits of any such
 46 officer or employee shall be unaffected by such revocation.

47 (e) All persons subject to the provisions of this Code section shall be members of the
 48 retirement system under the provisions of Article 10 of this chapter as a condition of
 49 holding office.

50 (f) Notwithstanding any other provisions of this Code section, no tax commissioner, tax
 51 collector, tax receiver, or any employee of any such official shall be eligible for
 52 membership in the retirement system if such officer or employee is covered or becomes
 53 covered by any other public retirement or pension system, excluding social security
 54 coverage."

55 **SECTION 3.**

56 This Act shall become effective on July 1, 2012, only if it is determined to have been
 57 concurrently funded as provided in Chapter 20 of Title 47 of the Official Code of Georgia
 58 Annotated, the "Public Retirement Systems Standards Law"; otherwise, this Act shall not
 59 become effective and shall be automatically repealed in its entirety on July 1, 2012, as
 60 required by subsection (a) of Code Section 47-20-50.

61

SECTION 4.

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