



Department of Audits and Accounts

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The Honorable Fran Millar
State Senator
Coverdell Legislative Office Building, Room 319-B
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification
Substitute to Senate Bill 178
(LC 21 2156S)

Dear Senator Millar:

This substitute bill would amend provisions relating to retirement benefits paid under the Georgia Legislative Retirement System. If this legislation is enacted, the board of trustees would be authorized to determine the time and circumstances of paying benefits to members, to the extent necessary, to preserve the System's status as a qualified plan under federal law. Additionally, this substitute bill defines the term 'public employer' to mean any branch of state government and any state agency, department, board, bureau, or other instrumentality. This term also includes the Board of Regents and any public school system. If this substitute bill is enacted, the board would discontinue the payment of retirement benefits to any member who returns to the service of a 'public employer' and works more than 1,040 hours.

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

Respectfully,

s/Greg S. Griffin
State Auditor

GSG/cs