



Department of Audits and Accounts

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March 19, 2019

The Honorable John F. Kennedy
State Senator
State Capitol, Room 421-D
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification
Senate Bill (LC 43 1366)

Dear Senator Kennedy:

This bill would amend provisions relating to retirement benefits payable to 'appellate court judges' covered under the Employees' Retirement System of Georgia. As defined in O.C.G.A. §47-2-244 (a), 'appellate court judge' means any Judge, Presiding Judge, or Chief Judge of the Court of Appeals and any Associate Justice, Presiding Justice, or Chief Justice of the Supreme Court. If this legislation is enacted, an 'appellate court judge' would be eligible to receive normal retirement benefits once he or she reaches the age of 60. Currently, such members are not eligible for normal retirement benefits until they reach the age of 65. Additionally, this legislation would allow a surviving spouse to receive a benefit without regard to whether such judge had attained age 60.

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

Respectfully,

/s/ Greg S. Griffin

Greg S. Griffin
State Auditor

GSG/cs

SB 270