



**DOAA**

Georgia Department  
of Audits & Accounts

Greg S. Griffin  
State Auditor

February 13, 2023

The Honorable Tyler Paul Smith  
State Representative  
State Capitol, Room 401-K  
Atlanta, GA 30334

SUBJECT: State Auditor's Certification  
House Bill (LC 43 2650)

Dear Representative Smith:

This bill would amend provisions relating to retirement benefits payable to appellate court judges covered under the Employees' Retirement System of Georgia. 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 age 65. Additionally, if enacted, a surviving spouse would continue to be eligible for a benefit without regard to the age of the judge upon his/her death, provided the surviving spouse is the designated beneficiary.

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

Respectfully,

Greg S. Griffin  
State Auditor

GSG/cs