

Senate Bill 199

By: Senators Esteves of the 6th, Hufstetler of the 52nd, Goodman of the 8th, Butler of the 55th, Parent of the 42nd and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 18 of Title 45 of the Official Code of Georgia Annotated,
2 relating to the state's Employee Benefit Plan Council, so as to require such council to
3 establish health savings accounts and to continually provide for education or salary
4 reductions for such accounts; to provide for related matters; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 18 of Title 45 of the Official Code of Georgia Annotated, relating to the
9 state's Employee Benefit Plan Council, is amended by revising Code Section 45-18-52,
10 relating to establishment of flexible employee benefit plans, as follows:

11 "45-18-52.

12 (a)(1) The council is authorized to establish a flexible employee benefit plan for
13 employees of the state, ~~and public schoolteachers~~ school teachers, and public school
14 employees and to promulgate rules and regulations for its administration, subject to the
15 limitations contained in this article and in Articles 1 and 2 of this chapter.

(2) The council is authorized to provide a flexible employee benefit plan ~~may provide~~ that provides for deductions or salary reductions for group life insurance, group property and casualty insurance, disability insurance, supplemental health and accident insurance, health care or dependent care spending accounts as authorized under Section 125 of the United States Internal Revenue Code ~~of 1986~~, health savings accounts as authorized under Section 223 of the United States Internal Revenue Code, as amended, other types of employee welfare benefits, or for salary reductions for health premiums under Article 1 of this chapter and Code Sections 20-2-880 and 20-2-910.

(3) The council shall have discretion whether to provide deductions or salary reductions for the benefits identified in paragraph (1) of this subsection as part of the flexible employee benefit plan; provided, however, that beginning January 1, 2024, such flexible employee benefit plan shall continually provide for deductions or salary reductions relating to health saving accounts.

(b) The council may establish rating categories for disability insurance based on eligibility for coverage by the disability program of the Social Security Administration. At the council's discretion, any of the insurance or other type of employee welfare benefits authorized by this Code section may be operated as a self-insured plan in whole or in part or by contract with any company authorized to transact such business in this state. Except as provided in Code Section 45-18-30, Code Sections 20-2-880 and 20-2-910, and as implemented prior to January 1, 1986, the council is authorized to establish the plan or plans in connection with plans authorized by the United States Internal Revenue Code for the purpose of income tax advantage.

~~(b)~~(c) The council is authorized to promulgate rules and regulations to require local school boards that elect coverage under the plan as provided in subsection (b) of Code Section 45-18-54 to enroll and maintain a minimum participation percentage when offering the plan to its employees."

42

SECTION 2.

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