

Senate Bill 267

By: Senators Esteves of the 35th, Gooch of the 51st, Kennedy of the 18th, Brass of the 6th,
Jones II of the 22nd 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 school teachers~~ 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.

16 (2) The council is authorized to provide a flexible employee benefit plan ~~may provide~~
17 that provides for deductions or salary reductions for group life insurance, group property
18 and casualty insurance, disability insurance, supplemental health and accident insurance,
19 health care or dependent care spending accounts as authorized under Section 125 of the
20 United States Internal Revenue Code ~~of 1986~~, health savings accounts as authorized
21 under Section 223 of the United States Internal Revenue Code, as amended, other types
22 of employee welfare benefits, or for salary reductions for health premiums under Article
23 1 of this chapter and Code Sections 20-2-880 and 20-2-910.

24 (3) The council shall have discretion whether to provide deductions or salary reductions
25 for the benefits identified in paragraph (1) of this subsection as part of the flexible
26 employee benefit plan; provided, however, that beginning January 1, 2026, such flexible
27 employee benefit plan shall continually provide for deductions or salary reductions
28 relating to health saving accounts.

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

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

42

SECTION 2.

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