

House Bill 818

By: Representatives Martin of the 49th, Leverett of the 123rd, Gunter of the 8th, Blackmon of the 146th, and Evans of the 57th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 23 of Title 47 of the Official Code of Georgia Annotated, relating to the
2 Georgia Judicial Retirement System, so as to provide for membership in the system for each
3 judge employed full time in the Georgia Tax Court; to provide for creditable service; to
4 provide for transfer of funds; to provide for transfer of membership service; to provide for
5 payments of full actuarial costs; to provide for all other individuals employed by the court;
6 to provide for earnable monthly compensation for purposes of contributions and benefit
7 amounts; to provide for related matters; to provide conditions for an effective date and
8 automatic repeal; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Chapter 23 of Title 47 of the Official Code of Georgia Annotated, relating to the Georgia
12 Judicial Retirement System, is amended by adding a new Code section to read as follows:

13 "47-23-51.

14 (a) On and after July 1, 2026, each individual employed full time as a judge in the Georgia
15 Tax Court established by Article VI, Section I, Paragraph I of the Georgia Constitution
16 shall become a member of this retirement system.

17 (b) Each individual who becomes a member of this retirement system pursuant to this
18 Code section shall be eligible to transfer his or her creditable service from the Employees'
19 Retirement System of Georgia to this retirement system, provided that he or she notifies
20 the board of such election within one year of obtaining such membership and pays to the
21 retirement system the remaining amount necessary to pay for the full actuarial cost to the
22 retirement system associated with his or her transfer of service. Upon such election and
23 payment, the Employees' Retirement System of Georgia shall transfer to this retirement
24 system all employer and employee contributions paid by or on behalf of him or her together
25 with regular interest thereon, and he or she shall receive service in this retirement system
26 toward vesting only in the full amount of the service he or she rendered as an employee
27 while he or she was a member of the Employees' Retirement System of Georgia and for
28 which credit was allowable in such system.

29 (c) An individual who becomes a member of this retirement system pursuant to this Code
30 section shall be subject to all provisions of this chapter applicable to solicitors-general of
31 the state courts, except as otherwise specifically provided by this chapter. For the purposes
32 of this retirement system, for each such member, his or her earnable monthly compensation
33 shall be the full rate of regular monthly compensation paid from state funds to such
34 member employee for his or her full working time.

35 (d) All other individuals employed by the Georgia Tax Court established pursuant to
36 Article VI, Section I, Paragraph I of the Georgia Constitution shall be treated in accordance
37 with the provisions of Code Section 47-2-70.1 for new state agencies."

38 **SECTION 2.**

39 Said chapter is further amended in subsection (a) of Code Section 47-23-100, relating to
40 salary defined, by striking "and" at the end of paragraph (5), replacing the period with "; and"
41 at the end of paragraph (6), and adding a new paragraph to read as follows:

42 "(7) For any person who is a member of the retirement system pursuant to Code
43 Section 47-23-51, his or her average earnable monthly compensation."

44 **SECTION 3.**

45 This Act shall become effective on July 1, 2026, only if it is determined to have been
46 concurrently funded as provided in Chapter 20 of Title 47 of the Official Code of Georgia
47 Annotated, the "Public Retirement Systems Standards Law"; otherwise, this Act shall not
48 become effective and shall be automatically repealed in its entirety on July 1, 2026, as
49 required by subsection (a) of Code Section 47-20-50.

50 **SECTION 4.**

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