



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 20, 2025

The Honorable Chuck Martin
State Representative
417-A State Capitol
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
House Bill (LC 56 0391)

Dear Representative Martin:

This bill would amend provisions relating to membership in the Judicial Retirement System of Georgia (JRS). Specifically, this bill would authorize individuals employed as full-time Georgia Tax Court judges to become members of the JRS. Currently, such persons participate in the Employees' Retirement System of Georgia (ERS). If this legislation is enacted, all persons hired into this position on or after July 1, 2026 will automatically become members of the JRS. This bill would authorize any person in such role on the effective date to transfer from ERS into JRS.

Under the provisions of this bill, the transferring member would be eligible to obtain creditable service in JRS equal to the amount of service time earned in ERS. The ERS would be required to transfer all employee and employer contributions, with interest, to the JRS. The transferring member would be required to pay any additional amount necessary to fund the full actuarial cost of the creditable service granted.

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

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