



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

October 30, 2025

The Honorable John Carson, Chairman  
House Retirement Committee  
State Capitol, Room 401-E  
Atlanta, GA 30334

**SUBJECT:** State Auditor's Certification  
Substitute to House Bill 905 (LC 56 0425S)

Dear Chairman Carson:

This substitute bill would amend provisions relating to creditable service under the Georgia Judicial Retirement System. Currently, persons who transfer from a position covered by the Employees' Retirement System of Georgia (ERS) to the Georgia Judicial Retirement System (JRS) have 90 days to make an election to transfer their creditable service from the ERS to the JRS. Once the 90-day window has expired, the creditable service cannot be transferred. This bill would provide a limited opportunity for members who did not meet the 90-day requirement to reconsider having their service transferred. If this legislation is enacted, all members would have until December 31, 2026 to make such election regardless of the date they became a member of the JRS. After December 31, 2026, the 90-day requirement would be reinstated.

Under the provisions of this bill, the ERS would be required to transfer all employee and employer contributions, with regular interest, to the JRS for each member that transfers his or her creditable service. The member is authorized, but not required, to pay additional amounts. Upon receipt of the funds, the JRS will credit the member with the number of years of creditable service, not to exceed the actual years of service, as the amount so transferred will warrant without creating any unfunded actuarial accrued liability to the JRS.

This is to certify that this substitute 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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