

## 2023 Enacted Legislation

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This report contains bills that were passed by the Georgia General Assembly during the 2023 legislative session. These bills were either vetoed or enacted by the Governor.

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### 2023 Veto Bills

1 Bills

#### GA HB 317

**Title:** State Employees' Assurance Department; assignment of certain group term life insurance benefits; provisions

**Current Status:** Enacted

**Last Action Date:** Veto V6. 2023-05-05

**Summary:** This bill allows beneficiaries of group term life insurance (GTLI) members of ERS, JRS and LRS to assign GTLI benefits to a person licensed by the State Board of Funeral Service to practice embalming or funeral directing in order to pay for the cost of funeral service of the deceased member. Assignments authorized by this Code section must be in writing on a form provided by ERS, JRS, or LRS and must be attached to a notarized copy of the contract between the beneficiary and licensed funeral director or embalmer. SEAD is then required to pay any sum assigned in the method and manner provided for in the funeral service contract, but only to the extent such terms are carried out in completion. This bill was passed by the Georgia General Assembly, but was vetoed by Governor Kemp.

**Location:** US-GA

 Title 47

### 2023 Enacted Bills

3 Bills

#### GA HB 19

**Title:** General appropriations; State Fiscal Year July 1, 2023 - June 30, 2024

**Current Status:** Enacted

**Last Action Date:** Act 351. 2023-05-05

**Summary:** Adds \$0.50 increase to PSERS Benefit Multiplier to raise it from \$16 to \$16.50 (the current legislative maximum). Adds \$26.7 million for an estimated \$510 one-time payment to eligible ERS retirees Adds \$2,000 salary increase for State employees, \$4,000 salary increase for certain law enforcement personnel, and \$6,000 salary increase for certain law enforcement officers. This bill was signed by Governor Kemp on May 5, 2023 (Act No. 351); however, the Governor added a disregard comment to the language provided in the appropriations bill relating to post-retirement benefit adjustments. The Fiscal Year 2024 budget provided \$26.7 million for the Board of Trustees to utilize when considering possible post-retirement benefit adjustments for ERS retirees. Such determination will be made prior to June 30, 2024.

**Location:** US-GA

📁 Agency Issues/Aw...

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## GA SB 56

**Title:** Ad Valorem Taxation; state revenue commissioner to contract with the board of the Employees' Retirement System of Georgia to offer certain county tax commissioners the option to participate in a state administered deferred compensation plan; require

**Current Status:** Enacted

**Last Action Date:** Act 236. 2023-05-02

**Summary:** This bill authorizes the State Revenue Commissioner to contract with the Employees' Retirement System of Georgia (ERSGA) for the administration of a deferred compensation plan for "eligible county tax commissioners," where such term is defined as any county tax commissioner or tax collector who, as of March 1, 2023, was not eligible to participate in either a: (1) "Retirement system" as defined in O.C.G.A. § 47-20-3; or (2) Deferred compensation plan offered by the county that utilizes a 401(k) or 457(b) plan. In accordance with such contract, ERGSA shall investigate and approve a deferred compensation plan which: (1) Offers income tax benefits in connection with plans authorized by United States Internal Revenue Code of 1986; (2) Does not include compensation deferred under such plan for the purposes of computation of any federal income tax withheld on behalf of or payable by any such individual before any deferred payment date; and (3) Exempts all contributions to such deferred compensation plan from State withholding tax, so long as such contributions are not includable in gross income for federal income tax purposes In addition to the above deferred compensation plan requirements, ERSGA is also authorized to include, as an option, for "eligible county tax commissioners" a qualified ROTH contribution program in accordance with Section 402A of the U.S. Internal Revenue Code of 1986. On or after July 1, 2023, any "eligible county tax commissioner" who contributes a percentage of their minimum annual salary paid by the county according to O.C.G.A. § 48-5-183(b)(1) and (2) into the deferred compensation plan, the State shall contribute an equal amount up to five percent (5%), with the State contributions being subject to federal law limitations. Each "eligible county tax commissioner" can make

additional contributions to their deferred compensation accounts, which will also be subject to federal law limitations. This legislation also authorizes both the Board of ERGSA and the State Revenue Commissioner to impose withholding and remittance of contribution requirements by county governing authorities in order to carry out this Code section and comply with state and federal law. Lastly, this bill provides that for any “eligible county tax commissioner” who becomes eligible to participate in a retirement system or county plan on or after July 1, 2024 will no longer receive the matching State contributions into the Peach State Reserves 401(k) Plan. This bill was substituted to retain tax commissioners language but add in bill text from HB 454, HB 308, and HB 170 (non-ERS language) and passed both the House and Senate. Governor Kemp signed SB 56 on May 2, 2023 (Act No. 236).

**Location:** US-GA

 Pension Reform/D...

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## GA HB 18

**Title:** Supplemental appropriations; State Fiscal Year July 1, 2022 - June 30, 2023

**Current Status:** Enacted

**Last Action Date:** Effective Date. 2023-03-10

**Summary:** House added in \$14.5 million for a one-time benefit adjustment of around \$265 per eligible ERS retiree. The Senate added in an additional \$10 million for a total of \$24.5 million for a one-time benefit adjustment of around \$450 per eligible ERS retiree.

Conference Committee report brought the final amount to \$26.7 million for an estimated one-time benefit adjustment of around \$510 per eligible ERS retiree. This appropriations bill was passed by the Georgia General Assembly and signed by the Governor and became effective on March 10, 2023 (Act No. 1).

**Location:** US-GA

 Agency Issues/Aw...

## 2023 - 2024 Fiscal Retirement Bills

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The following bills were forwarded for actuarial study by the House and Senate Retirement Committees.

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### 2023 Tracking Spreadsheet Bills

13 Bills

### GA HB 824

**Title:** State Law Enforcement Officers Plan; establish

**Current Status:** In House

**Introduction Date:** 2023-03-27

**Last Action Date:** House Second Readers. 2023-03-29

**Summary:** This bill establishes the State Law Enforcement Officer (SLEO) Plan under the Employees' Retirement System of Georgia (ERS). It provides for "State law enforcement officers" to make an irrevocable election to participate into the SLEO Plan instead of any other retirement system, plan, or program established under ERS. The term "State law enforcement officer" is defined as any member employed by the: (1) Uniform Division of the Department of Public Safety as an officer, a noncommissioned officer, or a trooper; (2) Georgia Bureau of Investigation as an officer or agent; (3) Department of Natural Resources as a game warden; (4) Department of Revenue as an alcohol and tobacco officer or agent or as an officer of the Special Investigation Unit; (5) Motor Carrier Compliance Division as a sworn law enforcement officer; or (6) Capitol Police Division of the Department of Public Safety as a sworn law enforcement officer. Eligible State law enforcement officers must notify ERS of such irrevocable election into the SLEO Plan within 90 days of becoming a State law enforcement officer, or July 1, 2024, whichever is later, after which point they will be considered an "electing officer." This bill also provides that no "electing officer" shall be eligible to retire at any point prior to July 1, 2029, and if they should do so before such date, he or she will not be entitled to any of the enhanced benefits provided under the SLEO Plan. Members of the SLEO Plan will be entitled to the same benefits currently granted to law enforcement officer under ERS. In addition, they will be required to contribute five percent (5%) of his or her earnable compensation and receive enhanced retirement benefits based on their years of service. After an SLEO member reaches 25 years of creditable service, they will not be required to make further contributions to the Plan and their retirement benefit will be calculated based upon his or her average final compensation at such time. If such member does not elect to retire after obtaining 25 years of creditable service, their retirement benefit, in addition to any postretirement benefit adjustments granted, will be

paid into a Deferred Retirement Option Program (DROP) account until such member retires. Lastly, this bill requires ERS to create DROP accounts for each eligible "electing officer," where the related benefit amounts deposited earn interest at a market rate, to be determined by the ERS Board. Upon retirement, members of the SLEO Plan with a DROP account are entitled to receive a lump sum, a partial lump sum, or an annuity payment from such funds in his or her account. Additionally, the Board can make available options to roll such DROP account funds into certain tax-advantaged retirement accounts. This bill was forwarded to actuarial study by the House Retirement Committee on May 16, 2023.

**Location:** US-GA

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## GA HB 823

**Title:** Legislative Retirement System; increase retirement benefit amounts payable to certain legislators

**Current Status:** In House

**Introduction Date:** 2023-03-27

**Last Action Date:** House Second Readers. 2023-03-29

**Summary:** This bill increases Legislative Retirement System (LRS) member's monthly benefit payable at retirement by increasing the multiplier from \$50 to \$75. Individuals who are serving as the presiding officer in the House of Representatives will continue to receive an additional \$200 in their monthly benefit for each year of such member's presiding creditable service. Such increase will be effective July 1, 2024 and only applies to those individuals who were contributing members on January 1, 2024 or who first becomes an LRS member after January 1, 2024. This bill was forwarded to actuarial study by the House Retirement Committee on May 16, 2023.

**Location:** US-GA

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## GA HB 825

**Title:** Judicial Retirement System; require certain counties to supplement retirement benefits paid to the circuit's superior court judges and district attorneys; require

**Current Status:** In House

**Introduction Date:** 2023-03-27

**Last Action Date:** House Second Readers. 2023-03-29

**Summary:** Currently, the governing authority of any county within a judicial circuit that supplements the State salary paid to active superior court judges and the district attorney within such circuit is authorized, but not required, to supplement the benefit paid to any retired superior court judge, district attorney, or their beneficiary who also received the county supplement while active. This bill would require certain governing authorities to supplement the Georgia Judicial Retirement System (JRS) benefit amount being paid to any retired superior court judge or district attorney who retired from such circuit, along with the

beneficiary of any applicable superior court judge or district attorney. These provisions only apply to any single county judicial circuit where the county site is located in an unincorporated area of the county and the county governing authority has constructed one or more permanent satellite courthouses within the county. The amount of the supplement, to be paid by the governing authority, will be calculated by multiplying the benefit percentage such JRS member received at retirement with the aggregate county salary supplement being paid to active judges as of the date of their retirement from active service. This bill was forwarded to actuarial study by the House Retirement Committee on May 16, 2023.

**Location:** US-GA

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## GA HB 833

**Title:** Employees' Retirement System and Public School Employees Retirement System; reduce certain waiting periods and application deadlines for establishment or reestablishment of creditable service

**Current Status:** In House

**Introduction Date:** 2023-03-29

**Last Action Date:** House First Readers. 2023-03-29

**Summary:** This bill amends several creditable service purchases within the Employees' Retirement System of Georgia (ERS), the Georgia Judicial Retirement System (JRS), and the Public School Employees Retirement System (PSERS) so as to reduce the waiting period or eliminate deadline to attain such service. This bill was forwarded to actuarial study by the House Retirement Committee on May 16, 2023.

**Location:** US-GA

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## GA HB 829

**Title:** Legislative Retirement System; match benefit amounts payable to former legislators to currently retired legislators who are in office on or after January 1, 2022

**Current Status:** In House

**Introduction Date:** 2023-03-23

**Last Action Date:** House Second Readers. 2023-03-27

**Summary:** This bill removes the current provision in LRS providing an increase in benefit multiplier for only those members who were contributing on or after January 1, 2022 so that all members, active and inactive, upon retirement and current retirees and beneficiaries would receive a benefit using a multiplier of \$50 and an additional \$200 for all years of "presiding creditable service." This bill was forwarded to actuarial study by the House Retirement Committee on May 16, 2023.

**Location:** US-GA

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## GA HB 746

**Title:** Employees' Retirement System; include certain compensation supplements in calculation of earnable compensation

**Current Status:** In House

**Introduction Date:** 2023-03-20

**Last Action Date:** House Second Readers. 2023-03-21

**Summary:** Currently, the definition of "earnable compensation" under ERS excludes any supplements from local funds from being considered in such. This bill amends such definition so as to include in the term and calculation of "earnable compensation" any compensation supplements, other than those derived from local funds. This, in turn, could potentially increase a member's "earnable compensation" and therefore would increase their monthly retirement benefit. This bill was forwarded to actuarial study by the House Retirement Committee on May 16, 2023.

**Location:** US-GA

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## GA SB 308

**Title:** Georgia Legislative Retirement System; retirement benefit amounts payable to former legislators upon retirement and to currently retired legislators

**Current Status:** In Senate

**Introduction Date:** 2023-03-16

**Last Action Date:** Senate Read and Referred. 2023-03-16

**Summary:** This bill removes the current provision in LRS providing an increase in benefit multiplier for only those members who were contributing on or after January 1, 2022 so that all members, active and inactive, upon retirement and current retirees and beneficiaries would receive a benefit using a multiplier of \$50 and an additional \$200 for all years of "presiding creditable service." This bill was forwarded to actuarial study by the Senate Retirement Committee on 3/22.

**Location:** US-GA

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## GA HB 643

**Title:** Georgia Judicial Retirement System; certain state court judges of Fulton County participating in other retirement systems; repeal prohibitions

**Current Status:** In House

**Introduction Date:** 2023-03-02

**Last Action Date:** House Second Readers. 2023-03-06

**Summary:** This bill removes the current provision within the Georgia Judicial Retirement System (JRS) prohibiting members who become a state court judge of Fulton County on or after July 1, 2004 from participating in and being a member of any other public retirement

system. This bill was forwarded to actuarial study by the House Retirement Committee on May 16, 2023.

**Location:** US-GA

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## GA HB 472

**Title:** Employees' Retirement System of Georgia; allow certain sworn law enforcement officers to be eligible for retirement benefits at age 55; provisions

**Current Status:** In House

**Introduction Date:** 2023-02-21

**Last Action Date:** House Second Readers. 2023-02-22

**Summary:** This bill expands the current retirement eligibility and benefits applying to certain law enforcement personnel who are ERS members so as to include officers, deputy commissioners, and commissioners of the Motor Carrier Compliance Division and the Capitol Police Division of the Department of Public Safety. Under this legislation, which would become effective July 1, 2024, such law enforcement groups under ERS would be eligible for Injury in the Line of Duty provisions. Similar proposed fiscal bills include: HB 612 (2021-22); and HB 657 (2021-22), with a first year cost of \$ 732,000. This substitute bill was forwarded for actuarial study on 6/30/2023.

**Location:** US-GA

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## GA HB 385

**Title:** Retirement and pensions; add appropriate references to United States Space Force

**Current Status:** In House

**Introduction Date:** 2023-02-15

**Last Action Date:** House Second Readers. 2023-02-16

**Summary:** This bill adds references to the United States Space Force and Space Force Reserves all throughout Georgia Code, but specifically amends Title 47 so as to include Space Force and Space Force Reserves in the definition of "uniformed services" relating to the type of military service creditable in State retirement systems. This legislation also includes Marine Corps Reserves in the definition of "uniformed services" relative to establishing creditable service by veterans. This bill was forwarded for actuarial study by the House Retirement Committee on 3/21.

**Location:** US-GA

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## GA SB 143

**Title:** Appellate Court Judges; eligibility for retirement benefits; decrease the age

**Current Status:** In Senate

**Introduction Date:** 2023-02-13

**Last Action Date:** Senate Read and Referred. 2023-02-13

**Summary:** This bill decreases the retirement age of Appellate Court Judges, including Supreme Court Justices, from 65 to 60. It also allows surviving spouses, provided they are the designated beneficiary, to receive a monthly benefit without regard to whether the judge had reached age 60. A companion bill, HB 400, has also been dropped this Session with the exact language. Similar fiscal bills introduced in past sessions include: HB 659 (2019-20), with a first year cost of \$682,000; SB 270 (2019-20), with a first year cost of \$682,000; SB 318 (2021-22); and SB 167 sub (2021-22), with a first year cost of \$799,000. This bill was forwarded onto actuarial study by the Senate Retirement Committee on 2/23.

**Location:** US-GA

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## GA SB 105

**Title:** Public School Employees Retirement System; the minimum and maximum allowable benefit multiplier for current and future retirees; revise

**Current Status:** In Senate

**Introduction Date:** 2023-02-08

**Last Action Date:** Senate Read and Referred. 2023-02-08

**Summary:** This bill increases the statutory minimum and maximum allowed PSERS benefit multiplier, where the minimum amount is increased from \$14.50 to \$17.00, and the cap is removed. This would also remove the previously set benefit cap of \$15 for all retirees before July 1, 2012. Additionally, this legislation would allow for both permanent and one-time increases to be applied to all PSERS retirees benefit amount as determined by the PSERS Board of Trustees and upon appropriated funds from the General Assembly. Such provisions would become effect July 1, 2024. This bill was forwarded for actuarial study by the Senate Retirement Committee on 2/28.

**Location:** US-GA

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## GA SB 85

**Title:** "Speaker David Ralston Veterans' Retirement Act"; enact

**Current Status:** In Senate

**Introduction Date:** 2023-02-06

**Last Action Date:** Senate Read and Referred. 2023-02-06

**Summary:** This bill, titled "Speaker David Ralston Veterans' Retirement Act," allows ERS members with at least two years of membership service to obtain up to 60 months of creditable service, awarded month for month, for active military service in the U.S. armed forces performed on or after January 1, 1990. In order to obtain such credit, the member shall: (1) Apply to the ERS Board of Trustees (Board) in the prescribed method or manner; (2) Submit proof of qualifying active military service; and (3) Pay to the Board the full actuarial cost equal to such eligible creditable service. Members are eligible to make a one-time

payment of the full amount within 90 days, or may choose to participate in a payment plan like that established in O.C.G.A. § 47-2-101. Members shall not receive such creditable service: (1) If such member was not honorably discharged; (2) For reserve duty; (3) For any period of time for which he or she obtained ERS membership service; or (4) For any portion of such member's active military service in the U.S. armed forces that has been or will be used in the determination of eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security. Similar fiscal bills from previous sessions include: SB 149 (2015-16), with a \$3,120,000 first year cost; SB 150 (2015-16); SB 10 (2017-18); SB 129 (2017-18) , with \$0 cost since full actuarial cost; and SB 47 (2019-20), with \$0 cost since full actuarial cost. This bill was forwarded onto actuarial study by the Senate Retirement Committee on 2/23.

**Location:** US-GA