

STORAGE NAME: h3491s1.go

DATE: March 11, 1998

**HOUSE OF REPRESENTATIVES
COMMITTEE ON
GOVERNMENTAL OPERATIONS
BILL RESEARCH & ECONOMIC IMPACT STATEMENT**

BILL #: CS/HB 3491

RELATING TO: The Florida Retirement System

SPONSOR(S): Committee on Governmental Operations and Representative Boyd and others

COMPANION BILL(S): CS/SB 380 (s) and SB 1684(c)

ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:

- (1) GOVERNMENTAL OPERATIONS YEAS 5 NAYS 0
- (2) FINANCE & TAXATION
- (3) GENERAL GOVERNMENT APPROPRIATIONS
- (4)
- (5)

I. SUMMARY:

This bill clarifies the calculation of retirement benefits, under the existing system for dual normal retirement ages, for service by a member which would entitle the member to benefits as both a member of the Special Risk Class and a member of either the Regular Class, Senior Management Service Class or Elected State and County Officers' Class and post-retirement upgrades of service where a member has renewed membership in the Senior Management Service Class. The bill also addresses the nullification of a member's joint annuitant designation in the event of a dissolution of marriage and stipulates that if a member dies before his or her effective date of retirement, on or after January 1, 1999, the deceased member's spouse at the time of death shall be the member's beneficiary unless the member designates a different beneficiary subsequent to the member's most recent marriage.

This bill provides that if a member dies within one year before vesting and qualifying for retirement benefits, the deceased member's surviving spouse, or other eligible joint annuitant, may purchase only the additional service credit necessary to vest and qualify for retirement benefits.

Finally, this bill is the implementation vehicle for health insurance subsidy contribution rate changes and retirement contribution rate changes to take effect on July 1, 1998, which result from the 1997 Biennial Actuarial Valuation of the Florida Retirement System.

II. SUBSTANTIVE RESEARCH:

A. PRESENT SITUATION:

Retiree Health Insurance Subsidy:

Section 112.363, F.S., provides for a monthly subsidy payment to retired members of any state-administered retirement system in order to assist such retired members in paying the costs of health insurance. Beginning January 1, 1991, to date, each eligible retiree or a beneficiary who is a spouse or financial dependent receives a monthly retiree health insurance subsidy payment equal to the number of years of creditable service, as defined in s. 121.021(17), F.S., completed at the time of retirement multiplied by \$3; however, no retiree may receive a subsidy payment of more than \$90 or less than \$30. For purposes of funding the insurance subsidy provided by this section, the employer of each member of a state-administered retirement plan contributes 0.66 percent of gross compensation each pay period to the Division of Retirement which is deposited in the Retiree Health Insurance Subsidy Trust Fund. Subsidy payments shall be payable under the retiree health insurance subsidy program only to participants in the program or their beneficiaries. Such subsidy payments shall not be subject to assignment, execution, or attachment or to any legal process whatsoever.

Consolidation of Existing Systems and Laws:

Sections 121.011(2)(a) and (b), F.S., provide that the former State and County Officers and Employees' Retirement System, under chapter 122; the retirement system for school teachers, under chapter 238; and, those sections of chapter 321 pertaining to highway patrol pensions and pension trust funds, are consolidated as separate instruments appended to the "Florida Retirement System Act" established by chapter 121. Provision is made for the administration of these chapters or retirement systems to be consolidated with the administration of the Florida Retirement System.

Membership Classes:

Section 121.052(7)(a), F.S., establishes required retirement contribution rates for members of the Elected State and County Officers' Class and their employers in terms of a percentage of the member's gross compensation. Section 121.052(7)(c), F.S., establishes the health insurance subsidy contribution rate in terms of a percentage of the member's gross compensation for this class.

Sections 121.055(3)(a) and (c), F.S., establish the required retirement contribution rates and health insurance subsidy contribution rates for members of the Senior Management Service Class as a percentage of the member's gross compensation.

Sections 121.071(1)(a), (b), (c) and (4), F.S., establish the required retirement contribution rates and health insurance subsidy contribution rates for members of the Regular Class, Special Risk Class, and Special Risk Administrative Support Class as a percentage of the member's gross compensation.

Benefits Payable For Dual Normal Retirement Ages:

Section 121.091(2), F.S., provides that in the event a member accumulates retirement benefits to commence at different normal retirement ages by virtue of having performed duties for an employer which would entitle him or her to benefits as both a regular class member and special risk member, the amount of benefits payable shall be computed separately with respect to each such age and the sum of such computed amounts shall be paid as provided in this section.

Optional Forms of Retirement Benefits:

Section 121.091(6), F.S., provides that prior to the receipt of the first monthly retirement payment, a member shall elect to receive the retirement benefits to which he or she is entitled in accordance with one of four options:

1. The maximum retirement benefit payable to the member during his or her lifetime.
2. A decreased retirement benefit payable to the member during his or her lifetime and, in the event of his or her death within a period of 10 years after retirement, the same monthly amount payable for the balance of such 10-year period to his or her beneficiary.
3. A decreased retirement benefit payable during the joint lifetime of both the member and his or her joint annuitant and which, after the death of either, shall continue during the lifetime of the survivor in the same amount.
4. A decreased retirement benefit payable during the joint lifetime of the member and his or her joint annuitant and which, after the death of either, shall continue during the lifetime of the survivor in an amount equal to 66.67 percent of the amount that was payable during the joint lifetime of the member and his or her joint annuitant.

Under this section, after benefits have commenced, a retired member may change his or her designation of a joint annuitant only twice.

Death Benefits:

Section 121.091(7)(a), F.S., currently provides that if the employment of a member is terminated by reason of his or her death prior to the completion of 10 years of creditable service, there shall be payable to his or her designated beneficiary the member's accumulated contributions. Currently, there is no provision for a joint annuitant to purchase additional service credits necessary to vest and qualify for retirement benefits if a member's employment is terminated by death prior to vesting.

Designation of Beneficiaries:

Section 121.091(8), F.S., provides that each member may, on a form provided for that purpose, signed and filed with the division, designate a choice of one or more persons, named sequentially or jointly, as his or her beneficiary who shall receive the benefits, if any, which may be payable in the event of the member's death pursuant to the provisions of this chapter. The provisions of this section provide for the hierarchy of beneficiary designees.

Renewed Membership in the System:

Section 121.122, F.S., provides that any retiree of a state-administered retirement system who is employed in a regularly established position with a covered employer shall be enrolled as a compulsory member of the Regular Class or the Senior Management Service Class of the Florida Retirement System, and shall be entitled to receive an additional retirement benefit, subject to certain conditions. Section 121.122(3), F.S., provides that such member shall be entitled to purchase additional retirement credit in the Regular Class for any postretirement service performed in a regularly established position prior to July 1, 1991, by paying the Regular Class applicable employee and employer contributions plus applicable interest. The employer of such member may pay the applicable employer contribution in lieu of the member.

Contributions IFAS Supplemental Benefits:

Section 121.40(12)(b), F.S., establishes the supplemental retirement contribution rates to be paid on the gross monthly salaries, from all sources with respect to such employment, paid to those employees of the Institute of Food and Agricultural Sciences who hold both state and federal appointments and who participate in the federal Civil Service Retirement System. Currently the contribution rate is 5.64 percent.

B. EFFECT OF PROPOSED CHANGES:

Section 1. Amends s. 112.363, F.S., by adding paragraph (d) to increase, effective January 1, 1999, the monthly retiree health insurance subsidy payment, for each eligible retiree or, if the retiree is deceased, his or her beneficiary who is a spouse, or a person who meets the definition of joint annuitant, from \$3 to \$4 per month for each year of creditable service at retirement. No eligible retiree or such beneficiary may receive a subsidy payment of more than \$120 or less than \$40 to be used to assist in paying for the cost of health insurance.

Amends s. 112.363(8)(e), F.S., to provide that, beginning July 1, 1998, the employer of each member of a state-administered retirement plan shall contribute 0.80 percent of gross compensation each pay period, rather than 0.66 percent, to fund the retiree health insurance subsidy increase provided by this section.

Amends s. 112.363(9), F.S., regarding retiree health insurance subsidy, to provide for retroactive payment of the subsidy to the effective retirement date if the division receives certification of coverage for health insurance for the eligible retiree or beneficiary within 6 months after retirement commences; if certification is received 6 or more months after retirement, then the eligible retiree or beneficiary will be eligible to receive retroactive payments for a maximum of 6 months.

Section 2. Amends s. 121.011(2)(b), F.S., providing that the Florida Retirement System shall assume all liabilities related to the payment of benefits to members and their beneficiaries.

- Section 3. Amends s. 121.021(28), F.S., to delete a reference to “dependent beneficiary”; and, creates s. 121.021(45), F.S., to define “beneficiary” to mean the joint annuitant or any other person, organization, estate, or trust fund designated by the member to receive a retirement benefit, if any, which may be payable upon the member’s death.
- Section 4. Amends s. 121.052(7)(a), F.S., to reflect retirement contribution rate changes, effective July 1, 1998, for the Elected State and County Officers’ Class as a result of the 1997 Biennial Actuarial Valuation of the Florida Retirement System. There is a reduction in rate for this class. Amends s. 121.052(7)(c), F.S., to increase the health insurance subsidy contribution rate from 0.66 percent to 0.80 percent of members’ gross compensation to fund the proposed increase from \$3 to \$4 per month.
- Section 5. Amends ss. 121.055(3)(a), and (c), F.S., to reflect retirement contribution rate changes and health insurance subsidy rate changes, effective July 1, 1998, for the Senior Management Service Class.
- Section 6. Amends ss. 121.071(1)(a),(b), (c), and (4), F.S., to reflect retirement contribution rate changes and health insurance subsidy rate changes, effective July 1, 1998, for the Regular Class, Special Risk Class, and Special Risk Administrative Support Class respectively.

FLORIDA RETIREMENT SYSTEM CONTRIBUTION RATE CHANGES

<u>Membership Class</u>	<u>New Rates</u>	<u>Old Rates</u>
1. Elected State & County Officers		
Legislators	22.33%	23.07%
Governor, Lt. Governor, Cabinet	22.33%	23.07%
State Attorneys, Public Defenders	22.33%	23.07%
Justices, Judges	27.21%	29.55%
County Elected Officers	26.99%	27.33%
2. Senior Management Service	23.10%	21.58%
3. Regular	15.51%	16.77%
4. Special Risk	24.38%	26.44%
5. Special Risk Admin. Support		14.64%
17.20%		

- Section 7. Amends s. 121.091(2), F.S., to provide that in the event a member accumulates retirement benefits to commence at different normal retirement ages by virtue of having performed duties for an employer which would entitle the member to benefits as both a member of the Special Risk Class and a member of either the Regular Class, Senior Management Service

Class, or Elected State and County Officers' Class, the amount of benefits payable shall be computed separately with respect to each such age and the sum of such computed amounts shall be paid as provided in this section.

Amends s. 121.091(6), F.S., adding that in the event of the dissolution of marriage of a retired member and a joint annuitant, such member may make an election to nullify the joint annuitant designation of the former spouse, unless there is an existing qualified domestic relations order preventing such action. Benefits shall be paid as if the former spouse predeceased the member.

Amends s. 121.091(7)(a), F.S., and adds paragraph (f) which provides that an eligible joint annuitant of a member, whose employment is terminated by death within 1 year of such member satisfying the service requirements for vesting and retirement eligibility, shall be permitted to purchase only the additional service credit necessary to vest and qualify for retirement benefits by using the deceased member's accumulated hours of annual, sick, and compensatory leave and any periods of out-of-state service, or in-state service, that the deceased member would have been eligible to purchase prior to his or her death, up to a maximum of one year. Service purchased in this manner shall be added to the creditable service of the member and used to vest for retirement eligibility, and shall be used in the calculation of any benefits which may be payable to the eligible joint annuitant. Any benefits paid to an eligible joint annuitant shall only be made prospectively.

Amends s. 121.091(8), F.S., to provide that if a member dies prior to his or her effective date of retirement on or after January 1, 1999, the spouse at the time of death shall be the member's beneficiary unless such member appropriately designates a different beneficiary subsequent to the member's most recent marriage.

- Section 8. Amends s. 121.1122, F.S., deleting the word "nonsectarian"; the effect of this deletion will allow a Florida Retirement System member to purchase up to 5 years of retirement credit for periods of employment in any nonpublic, sectarian school or college in this state that is accredited by the Southern Association of Colleges and Schools.
- Section 9. Creates s. 121.121(2), F.S.; providing that a member who is required to resign his office as a subordinate officer, deputy sheriff, or policy officer because he is a candidate for a public office which is currently held by his superior officer who is also a candidate for reelection to the same office, in accordance with subsection 99.012(5), F.S., shall, upon return to covered employment, be eligible to purchase retirement credit for the period between his date of resignation and the beginning of the term of office for which he was a candidate as a leave of absence without pay, as provided in subsection (1).
- Section 10. Amends s. 121.122(3), F.S., to clarify that a member with renewed membership in the Senior Management Service Class may purchase additional retirement credit in the Senior Management Service Class, as

applicable, for any postretirement service performed in a regularly established position.

- Section 11. Amends s. 121.30(5), F.S.; provides that in the event of any participation of a Florida Retirement System member in any other plan that is maintained by the participating employer, benefits that accrue under the Florida Retirement System shall be considered primary for any aggregate limitation applicable under s. 415 of the Internal Revenue Code.
- Section 12. Creates s. 121.133, F.S.; provides, in compliance with relevant provisions of Section 401(a) of the Internal Revenue Code as interpreted in s. 121.30(2), F.S., it is the intent of the Legislature to ensure that pension trust funds of the consolidated Florida Retirement System are not used for any purpose other than providing benefits to plan members and paying the expenses of administering the consolidated Florida Retirement System; accordingly, notwithstanding the provisions of s. 17.26 or s. 717.123, F.S., to the contrary, if any state warrant issued by the Comptroller for the payment of retirement benefits from the Florida Retirement System Trust Fund, or any other pension trust fund administered by the division, is not presented for payment within 1 year after the last day of the month in which it was originally issued, the Comptroller shall cancel the benefit warrant and credit the amount of the warrant to the Florida Retirement System Trust Fund or other pension trust fund administered by the division, as appropriate; and, provides that the Division of Retirement may provide for issuance of a replacement warrant when deemed appropriate.
- Section 13. Amends s. 121.40(12)(b), F.S., to reflect the change in retirement contribution rates for supplemental retirement benefits of cooperative extension personnel at the Institute of Food and Agricultural Sciences, effective July 1, 1998. The current rate is 5.64 percent and the new rate is 7.17 percent of gross monthly salaries.
- Section 14. Repeals ss. 121.0505 and 121.0516, F.S., relating to outdated contribution rates.
- Section 15. Specifies that the changes to the retirement contribution rates for the Florida Retirement System included in this bill are the result of the 1997 Actuarial Valuation of the Florida Retirement System as recommended by the consulting actuaries. Directs the Division of Statutory Revision of the Joint Legislative Management Committee to edit the statutes as necessary to adjust the contribution rate percentages.
- Section 16. Provides that the Legislature hereby determines and declares that the provisions of this act fulfill an important state interest.
- Section 17. Provides an effective date of upon becoming a law.

C. APPLICATION OF PRINCIPLES:

1. Less Government:

a. Does the bill create, increase or reduce, either directly or indirectly:

(1) any authority to make rules or adjudicate disputes?

No.

(2) any new responsibilities, obligations or work for other governmental or private organizations or individuals?

No.

(3) any entitlement to a government service or benefit?

Provides that the surviving spouse or other eligible joint annuitant of a Florida Retirement System member, whose employment is terminated by death within 1 year of such member satisfying the service requirements for vesting and retirement eligibility, shall be permitted to purchase only the additional service credit, using the members accumulated annual, sick, and compensatory leave, and any periods of out-of-state, or in-state service that the member would have been eligible to purchase prior to his or her death, necessary to vest and qualify for retirement benefits.

b. If an agency or program is eliminated or reduced:

This bill does not eliminate or reduce an agency or program.

(1) what responsibilities, costs and powers are passed on to another program, agency, level of government, or private entity?

N/A

(2) what is the cost of such responsibility at the new level/agency?

N/A

(3) how is the new agency accountable to the people governed?

N/A

2. Lower Taxes:

- a. Does the bill increase anyone's taxes?

No.

- b. Does the bill require or authorize an increase in any fees?

The retiree health insurance subsidy contribution rate is increased from 0.66 percent to 0.80 percent, to provide an increase from \$3 to \$4 per month for each year of service, to help pay for the cost of health insurance. Current maximums and minimums, under the plan, are \$90 and \$30 respectively. These will be increased to \$120 and \$40. This increased cost of \$25.6 million to Florida Retirement System employers will be more than offset by reductions in contribution rates, based on the 1997 Actuarial Valuation, of \$216.9 million. These savings are based on an estimated statewide annual payroll of \$17.3 billion and a recommended reduction in contribution rates. Based on total Florida Retirement System membership, approximately 25 percent of the savings will be realized at the state level and 75 percent will be realized at the local government level.

- c. Does the bill reduce total taxes, both rates and revenues?

No.

- d. Does the bill reduce total fees, both rates and revenues?

Overall employer retirement contribution rates will be reduced \$216.9 million and employer retiree health insurance contribution rates will increase \$25.6 million.

- e. Does the bill authorize any fee or tax increase by any local government?

The retiree health insurance contribution rates established in the bill will increase from 0.66 percent to 0.80 percent or approximately \$25.6 million. The composite of retirement contribution rates established in the bill will decrease by approximately 1.26 percent or a savings of \$216.9 million. Since approximately 75 percent of Florida Retirement System membership is at the local government level, local governments will realize approximately 75 percent of these savings.

3. Personal Responsibility:

- a. Does the bill reduce or eliminate an entitlement to government services or subsidy?

This bill does not reduce or eliminate an entitlement to government services or subsidy.

- b. Do the beneficiaries of the legislation directly pay any portion of the cost of implementation and operation?

Eligible retirees will pay the difference between the health insurance subsidy amount and the total cost of their health insurance.

4. Individual Freedom:

- a. Does the bill increase the allowable options of individuals or private organizations/associations to conduct their own affairs?

Yes. The bill allows a surviving spouse, or other eligible joint annuitant of a Florida Retirement System member, whose employment is terminated by death within 1 year of such member satisfying the service requirements for vesting and retirement eligibility, to purchase only the additional service credit necessary to vest and qualify for retirement benefits.

- b. Does the bill prohibit, or create new government interference with, any presently lawful activity?

No.

5. Family Empowerment:

- a. If the bill purports to provide services to families or children:

This bill does not purport to provide services to families or children.

- (1) Who evaluates the family's needs?

N/A

- (2) Who makes the decisions?

N/A

- (3) Are private alternatives permitted?

N/A

- (4) Are families required to participate in a program?

N/A

(5) Are families penalized for not participating in a program?

N/A

b. Does the bill directly affect the legal rights and obligations between family members?

No.

c. If the bill creates or changes a program providing services to families or children, in which of the following does the bill vest control of the program, either through direct participation or appointment authority:

This bill does not create or change a program providing services to families or children.

(1) parents and guardians?

N/A

(2) service providers?

N/A

(3) government employees/agencies?

N/A

D. STATUTE(S) AFFECTED:

Amends ss. 112.363, 121.011, 121.052, 121.055, 121.071, 121.091, 121.122, and 121.40, F.S.; Repeals ss. 121.0505 and 121.0516, F.S.

E. SECTION-BY-SECTION RESEARCH:

Please refer to Section II B., Effects of Proposed Changes.

III. FISCAL RESEARCH & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring Effects:

None.

2. Recurring Effects:

The retiree health insurance contribution rate established in this bill will increase from 0.66 percent to 0.80 percent to help retirees pay for health insurance. This change will provide an increase from \$3 per month for each year of service, with a maximum of \$90 and minimum of \$30, to \$4 per month for each year of service, with a maximum of \$120 and a minimum of \$40. The total increase in cost is estimated to be \$25.6 million. Correspondingly, the retirement contribution rates established in this bill will be reduced by an approximate composite of 1.26 percent. This will provide an approximate savings to employers of \$216.9 million. Based on membership statistics, approximately 25 percent of these savings will be realized at the state level and 75 percent will be realized at the local government level.

3. Long Run Effects Other Than Normal Growth:

Indeterminate.

4. Total Revenues and Expenditures:

Beginning July 1, 1998, employer retiree health insurance contribution rates will increase from 0.66 percent to 0.80 percent to provide a total of \$25.6 million to assist retirees in the purchase of health insurance during fiscal year 1998-99. During this same period, employer retirement contribution rates will decrease a composite of 1.26 percent for an estimated savings of \$216.9 million. These costs and savings will be split 25 percent state government and 75 percent local government based on membership.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring Effects:

None.

2. Recurring Effects:

Seventy-five percent of the \$25.6 million increase in the retiree health insurance subsidy will be borne by local government. Accordingly, 75 percent of the estimated \$216.9 million savings from reduced retirement contribution rates will be realized by local governments.

3. Long Run Effects Other Than Normal Growth:

Indeterminate.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:

N/A

2. Direct Private Sector Benefits:

N/A

3. Effects on Competition, Private Enterprise and Employment Markets:

N/A

D. FISCAL COMMENTS:

None.

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. APPLICABILITY OF THE MANDATES PROVISION:

This bill requires counties and municipalities that are members of the Florida Retirement System to contribute additional funds for an increased retiree health insurance subsidy. These additional expenditures are more than offset, however, by the reduction in retirement contribution rates that will produce a net savings to these counties and municipalities.

B. REDUCTION OF REVENUE RAISING AUTHORITY:

This bill does not reduce the authority that municipalities or counties have to raise revenues in the aggregate.

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

This bill does not reduce the percentage of a state tax shared with counties or municipalities.

V. COMMENTS:

None.

VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

On March 5, 1998, the Committee on Governmental Operations adopted eight amendments to HB 3491 and reported it favorable, as a committee substitute. These amendments made the following changes:

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Amendment 1 -- amends s. 121.30(5), F.S., to make it clear that any benefits that accrue under the Florida Retirement System shall be considered primary for any aggregate limitation applicable under s. 415 of the Internal Revenue Code.

Amendment 2 -- amends s. 112.363(3)(d), F.S., to clarify that it is each eligible retiree or, if the retiree is deceased, his or her beneficiary, who is a spouse, or joint annuitant, rather than financial dependent, who shall receive the health insurance subsidy payment.

Amendment 3 -- amends s. 112.363(9), F.S., to provide a consistent reference to "eligible retiree".

Amendment 4 -- amends s. 121.091(7)(f), F.S., to delete a reference to "surviving spouse" and to provide consistent reference to "eligible joint annuitant".

Amendment 5 -- amends s. 121.021(28), F.S., to delete a reference to "dependent beneficiary"; and, creates s. 121.021(45), F.S., to include a definition of "beneficiary".

Amendment 6 -- creates s. 121.121(2), F.S., to provide that a member who is required to resign his office as a subordinate officer, deputy sheriff, or policy officer because he is a candidate for a public office which is currently held by his superior officer who is also a candidate for reelection to the same office, shall upon return to covered employment, be eligible to purchase retirement credit for the period between his date of resignation and the beginning of the term of office for which he was a candidate as a leave of absence without pay.

Amendment 7 -- amends s. 121.1122, F.S., to delete the word "nonsectarian"; thereby, providing for a Florida Retirement System member to purchase up to 5 years of retirement credit for periods of employment in any nonpublic, sectarian school or college in this state that is accredited by the Southern Association of Colleges and Schools.

Amendment 8 -- creates s. 121.133, F.S., providing legislative intent with regard to the use of pension trust funds; and, providing, notwithstanding current law to the contrary, if any state warrant issued by the Comptroller for the payment of retirement benefits from the Florida Retirement System Trust Fund, or any other pension trust fund administered by the division, is not presented for payment within 1 year after the last day of the month in which it was originally issued, the Comptroller shall cancel the benefit warrant and credit the amount of the warrant to the Florida Retirement System Trust Fund or other pension trust fund, as appropriate.

VII. SIGNATURES:

COMMITTEE ON GOVERNMENTAL OPERATIONS:

Prepared by:

Legislative Research Director:

Jimmy O. Helms

Jimmy O. Helms