

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2021 REGULAR SESSION  
**Unofficial Document**

Amend printed copy of **HB 8/SCS 1**

Beginning on page 6, line 26 and continuing to page 8, line 2, by deleting subdivision 5. in its' entirety and inserting the following in lieu thereof:

- "5. a. An employer who is not in the executive, legislative, or judicial branch of Kentucky state government as enumerated in subparagraph 1.b. of this paragraph may on or before July 1, 2021, appeal to the board regarding any current or former employees or retirees the employer believes should not be used to determine the employer's percentage of the system's total actuarially accrued liability. The only appeals that shall be submitted by the employer or considered by the board shall be potential errors where the last participating employer is in dispute, situations where employees of the employer were hired through a contract between the executive branch and the employer for the employee to provide services to the executive branch, or situations where a community mental health center was contracted to provide services at a facility previously operated by the executive branch. The employer shall submit the information required by the board to verify potential errors or contract employees with employers.**
- b. The board shall review and issue a final determination regarding any**

Amendment No. SFA 3

Rep. Sen. Christian McDaniel

Committee Amendment \_\_\_\_\_

Floor Amendment \_\_\_\_\_

Adopted: \_\_\_\_\_

Rejected: \_\_\_\_\_

Signed: \_\_\_\_\_

LRC Drafter: \_\_\_\_\_

Date: \_\_\_\_\_

Doc. ID: XXXX

**Not for Filing**

# Unofficial Document

- appeals by December 31, 2021. In situations where the board determines the last participating employer was incorrect and should be assigned to another employer, the system shall, effective for employer contributions payable on or after July 1, 2022, assign the cost to the executive branch until such time ownership of the liability can be determined and assigned to the correct employer. In situations where the board determines certain employees of employers were hired through a contract between the executive branch and the employer for an employee or employees to provide services to the executive branch, those liabilities shall, effective for employer contributions payable on or after July 1, 2022, be assigned to the executive branch. In situations where the board determines the community mental health center was contracted to provide services at a facility previously operated by the executive branch, the liabilities for employees providing services at that facility shall be assigned to the executive branch.
- c. No appeal shall be submitted by the employer or considered by the board regarding the assumptions or methodology used by the actuary to determine a particular employer's percentage of the system's total actuarially accrued liability or the use of the last participating employer to assign liabilities to an employer, except as otherwise provided by this subparagraph.
- d. The board shall within thirty (30) days following the final determinations submit to the Public Pension Oversight Board the list of appeals that were approved, the number of employees involved, and any

# Unofficial Document

costs that will be transferred to the executive branch effective July 1, 2022."; and

On page 50, line 24 after the word "System" by inserting " "; and

On page 50, line 25 after "2019-2020" by inserting "except in the case of county attorneys"; and

On page 54, line 18, after the word "employer" by inserting "to the system"; and

On page 54, line 19, after the word "employer" by inserting "to the system"; and

On page 55, between lines 25 and 26, by inserting the following:

"(c) The subsidy provided by this subsection shall be adjusted to reflect the assignment of liabilities based upon the appeal process in subsection (1)(d)5. of Section 1 of this Act."; and

On page 56, line 2, by deleting "the Franklin County Council on Aging.".