

Senate Bill 199

By: Senators Esteves of the 6th, Hufstetler of the 52nd, Goodman of the 8th, Butler of the 55th, Parent of the 42nd and others

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 3 of Chapter 18 of Title 45 of the Official Code of Georgia Annotated,  
2 relating to the state's Employee Benefit Plan Council, so as to require such council to  
3 establish health savings accounts and to continually provide for education or salary  
4 reductions for such accounts; to provide for related matters; to repeal conflicting laws; and  
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 18 of Title 45 of the Official Code of Georgia Annotated, relating to the  
9 state's Employee Benefit Plan Council, is amended by revising Code Section 45-18-52,  
10 relating to establishment of flexible employee benefit plans, as follows:

11 "45-18-52.

12 (a)(1) The council is authorized to establish a flexible employee benefit plan for  
13 employees of the state, ~~and public schoolteachers~~ school teachers, and public school  
14 employees and to promulgate rules and regulations for its administration, subject to the  
15 limitations contained in this article and in Articles 1 and 2 of this chapter.

16 (2) The council is authorized to provide a flexible employee benefit plan ~~may provide~~  
17 that provides for deductions or salary reductions for group life insurance, group property  
18 and casualty insurance, disability insurance, supplemental health and accident insurance,  
19 health care or dependent care spending accounts as authorized under Section 125 of the  
20 United States Internal Revenue Code ~~of 1986~~, health savings accounts as authorized  
21 under Section 223 of the United States Internal Revenue Code, as amended, other types  
22 of employee welfare benefits, or for salary reductions for health premiums under Article  
23 1 of this chapter and Code Sections 20-2-880 and 20-2-910.

24 (3) The council shall have discretion whether to provide deductions or salary reductions  
25 for the benefits identified in paragraph (1) of this subsection as part of the flexible  
26 employee benefit plan; provided, however, that beginning January 1, 2025, such flexible  
27 employee benefit plan may continually provide for deductions or salary reductions  
28 relating to health saving accounts.

29 (b) The council may establish rating categories for disability insurance based on eligibility  
30 for coverage by the disability program of the Social Security Administration. At the  
31 council's discretion, any of the insurance or other type of employee welfare benefits  
32 authorized by this Code section may be operated as a self-insured plan in whole or in part  
33 or by contract with any company authorized to transact such business in this state. Except  
34 as provided in Code Section 45-18-30, Code Sections 20-2-880 and 20-2-910, and as  
35 implemented prior to January 1, 1986, the council is authorized to establish the plan or  
36 plans in connection with plans authorized by the United States Internal Revenue Code for  
37 the purpose of income tax advantage.

38 ~~(b)~~(c) The council is authorized to promulgate rules and regulations to require local school  
39 boards that elect coverage under the plan as provided in subsection (b) of Code Section  
40 45-18-54 to enroll and maintain a minimum participation percentage when offering the  
41 plan to its employees."

42

**SECTION 2.**

43 All laws and parts of laws in conflict with this Act are repealed.