

**~~Department of Education~~ Maryland State Retirement Agency – Audit of Social Security and Retirement Contributions for Local School Systems, Public Libraries, and Community Colleges**

FOR the purpose of authorizing the ~~Department of Education~~ Maryland State Retirement Agency to audit payments by the State for social security taxes and retirement contributions for local school systems, public libraries, and community colleges; providing for appeals of any determinations made by the ~~Department of Education~~ Maryland State Retirement Agency regarding the State's liability for social security taxes and retirement contributions; authorizing the ~~Department of Education~~ Maryland State Retirement Agency to adopt certain definitions; providing for payment of certain expenses; providing that certain reimbursements be credited to the general fund; and generally relating to the audit of the State's contributions for social security taxes and retirement contributions for local school systems, public libraries, and community colleges.

BY adding to

Article – Education

Section 5-202.1, 16-403(f), 16-403.3, 23-403(d), and 23-403.1

Annotated Code of Maryland

(1989 Replacement Volume and 1989 Supplement)

BY repealing and reenacting, with amendments,

Article – Education

Section 5-202(d)(1)(ii)

Annotated Code of Maryland

(1989 Replacement Volume and 1989 Supplement)

BY repealing and reenacting, with amendments,

Article 73B – Pensions

Section 89(2)(g) and 150(1)(g)

Annotated Code of Maryland

(1988 Replacement Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Education**

5-202.

(d) (1) (ii) The ~~Department~~ MARYLAND STATE RETIREMENT AGENCY [of Personnel] shall adopt rules and regulations that, subject to and consistent with the above standards, define “eligible position” more specifically for the purposes of this section.