THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1227 Session of 2015

INTRODUCED BY BLAKE AND BROWNE, MAY 9, 2016

REFERRED TO FINANCE, MAY 9, 2016

AN ACT

Amending the act of April 9, 1929 (P.L.177, No.175), entitled "An act providing for and reorganizing the conduct of the 2 executive and administrative work of the Commonwealth by the 3 Executive Department thereof and the administrative 4 departments, boards, commissions, and officers thereof, 5 including the boards of trustees of State Normal Schools, or 6 7 Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative 8 departments, boards, and commissions; defining the powers and 9 duties of the Governor and other executive and administrative 10 11 officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the 12 Governor, Lieutenant Governor, and certain other executive 13 and administrative officers; providing for the appointment of 14 certain administrative officers, and of all deputies and 15 other assistants and employes in certain departments, boards, 16 and commissions; and prescribing the manner in which the 17 number and compensation of the deputies and all other assistants and employes of certain departments, boards and 18 19 commissions shall be determined," in organization of 20 21 independent administrative boards and commissions, transferring certain powers and duties relating to public 22 pension system analysis and legislation; providing for the 23 Independent Fiscal Office; in powers and duties of the 24 25 Department of the Auditor General, transferring certain powers and duties relating to municipal pension reporting and 27 analysis; and making related repeals. 28 The General Assembly of the Commonwealth of Pennsylvania 29 hereby enacts as follows: 30 Section 1. The act of April 9, 1929 (P.L.177, No.175), known as The Administrative Code of 1929, is amended by adding a 31

- 1 section to read:
- 2 Section 310. Transferring Certain Powers and Duties Relating
- 3 to Public Pension System Analysis and Legislation. -- (a)
- 4 Notwithstanding any other provision of law, the Independent
- 5 Fiscal Office shall have the following additional duties as they
- 6 relate to any retirement pension plan or pension system
- 7 <u>established by a municipality under any act or authority granted</u>
- 8 by the General Assembly and any retirement or pension plan
- 9 <u>established and administered pursuant to 24 Pa.C.S. Pt. IV</u>
- 10 (relating to retirement for school employees) and 71 Pa.C.S. Pt.
- 11 XXV (relating to retirement for State employees and officers):
- 12 (1) At the request of any officer listed in this clause, to
- 13 <u>analyze the provisions of a bill relating to public employe</u>
- 14 retirement or pension policy and issue a report on the bill in a
- 15 timely fashion. The report shall provide a synopsis of the bill
- 16 and financial cost and shall identify proposed changes to
- 17 current law and current policy. The report, after consultation
- 18 with the requesting officer, may include an assessment of the
- 19 actuarial impact and shall be submitted to the following:
- 20 (i) The President pro tempore of the Senate and the Speaker
- 21 of the House of Representatives.
- 22 (ii) The Majority Leader and the Minority Leader of the
- 23 <u>Senate</u>.
- 24 (iii) The Majority Leader and the Minority Leader of the
- 25 House of Representatives.
- 26 (iv) The chairperson and the minority chairperson of the
- 27 Appropriations Committee of the Senate.
- 28 (v) The chairperson and the minority chairperson of the
- 29 Appropriations Committee of the House of Representatives.
- 30 (2) To prepare actuarial notes in the form and manner

- 1 prescribed under section 7 of the act of July 9, 1981 (P.L.208,
- 2 No.66), known as the "Public Employee Retirement Commission
- 3 Act," by selecting an enrolled pension actuary to prepare an
- 4 <u>actuarial note. Actuarial notes shall include a reliable</u>
- 5 estimate of the financial and actuarial effect of the proposed
- 6 <u>change in any pension or retirement system. The Independent</u>
- 7 Fiscal Office shall transmit actuarial notes to the Governor,
- 8 President pro tempore of the Senate and the Speaker of the House
- 9 of Representatives within the time periods specified under
- 10 section 7 of the "Public Employee Retirement Commission Act" at
- 11 the request of any of the following:
- 12 (i) The President pro tempore of the Senate or the Speaker
- 13 <u>of the House of Representatives.</u>
- 14 (ii) The Majority Leader or the Minority Leader of the
- 15 Senate.
- 16 (iii) The Majority Leader or the Minority Leader of the
- 17 House of Representatives.
- 18 <u>(iv) The chairperson or the minority chairperson of the</u>
- 19 Appropriations Committee of the Senate.
- 20 (v) The chairperson or the minority chairperson of the
- 21 Appropriations Committee of the House of Representatives.
- 22 (3) To establish and review public employe retirement plans
- 23 for actuarial soundness and report the results to the General
- 24 Assembly.
- 25 (4) To maintain the following on its Internet website in a
- 26 publicly accessible and searchable area:
- 27 <u>(i) All actuarial notes issued by the Public Employee</u>
- 28 Retirement Commission prior to the effective date of this
- 29 <u>section</u>.
- 30 (ii) All actuarial notes issued by the Independent Fiscal

- 1 Office.
- 2 (iii) Any other information that is requested to be posted
- 3 by an officer listed in clause (1).
- 4 (5) After expending all appropriations for the performance
- 5 of its duties under this section, to request a reimbursement of
- 6 <u>expense from the entity requesting the preparation of materials</u>
- 7 under this subsection.
- 8 (6) To perform any other duty under section 6(a)(1) or (10)
- 9 of the "Public Employee Retirement Commission Act" as requested
- 10 by any officer listed in paragraph (1).
- 11 (b) A restricted account is established in the General Fund
- 12 which shall consist of reimbursement payments received by the
- 13 <u>Independent Fiscal Office under subsection (a)(5). The money in</u>
- 14 the restricted account is hereby appropriated on a continuing
- 15 basis to the Independent Fiscal Office for the purpose of the
- 16 performance of its duties under this section, provided that the
- 17 money in the restricted account may not be expended unless the
- 18 Independent Fiscal Office expends all other appropriations for
- 19 the performance of its duties under this section.
- 20 <u>(c) As used in this section, the term "public employe</u>
- 21 retirement plan" shall mean any of the following:
- 22 (1) The State Employees' Retirement System established under
- 23 71 Pa.C.S. Pt. XXV.
- 24 (2) The Public School Employees' Retirement System
- 25 established under 24 Pa.C.S. Pt. IV.
- 26 (3) The Pennsylvania Municipal Retirement System established
- 27 under the act of February 1, 1974 (P.L.34, No.15), known as the
- 28 "Pennsylvania Municipal Retirement Law."
- 29 (4) Any other independent pension or retirement plan for
- 30 public officers and employes of the Commonwealth.

- 1 (5) Pension or retirement plans established under 11 Pa.C.S.
- 2 Pt. V (relating to third class cities).
- 3 (6) Pension or retirement plans created pursuant to the act
- 4 of May 29, 1956 (1955 P.L.1804, No.600), referred to as the
- 5 <u>Municipal Police Pension Law.</u>
- 6 Section 2. The act is amended by adding an article to read:
- 7 ARTICLE VI-B
- 8 <u>INDEPENDENT FISCAL OFFICE</u>
- 9 <u>Section 601-B. Scope of article.</u>
- 10 This article relates to independent fiscal estimates.
- 11 <u>Section 602-B. Definitions.</u>
- 12 The following words and phrases when used in this article
- 13 shall have the meanings given to them in this section unless the
- 14 context clearly indicates otherwise:
- 15 "Commonwealth agency." Any office, department, authority,
- 16 board, multistate agency or commission of the executive branch.
- 17 The term includes:
- 18 (1) The Office of the Governor.
- 19 (2) The Office of Attorney General, the Department of
- 20 <u>the Auditor General and the Treasury Department.</u>
- 21 (3) An independent agency as defined in 62 Pa.C.S. § 103
- 22 <u>(relating to definitions).</u>
- 23 (4) A State-affiliated entity as defined in 62 Pa.C.S. §
- 24 <u>103 (relating to definitions).</u>
- 25 (5) The General Assembly.
- 26 (6) The Judiciary.
- 27 "Director." The Director of the Independent Fiscal Office.
- 28 "Office." The Independent Fiscal Office established in
- 29 section 603-B.
- "Selection and organization committee." The Independent

- 1 Fiscal Office Selection and Organization Committee.
- 2 Section 603-B. Office established.
- 3 There is established a nonpartisan Independent Fiscal Office
- 4 <u>as an independent agency.</u>
- 5 <u>Section 604-B. Duties of office.</u>
- 6 (a) Mandatory. -- The office shall:
- 7 (1) Prepare revenue estimates to include Federal funds,
- 8 State revenues and funds from other resources, including any
- 9 <u>projected revenue surplus or deficit for a given fiscal year,</u>
- 10 <u>as provided under section 605-B.</u>
- 11 (2) By November 15 of each year, provide an assessment
- of the State's current fiscal condition and a projection of
- 13 what the fiscal condition will be during the next five years.
- 14 The assessment shall take into account the state of the
- economy, demographics, revenues and expenditures.
- 16 (3) Develop performance measures for executive-level
- 17 <u>programs and departments and evaluate performance measures</u>
- 18 and results as promulgated and reported by executive-level
- 19 departments. Performance measurements shall be outcome based
- and include, but not be limited to, activity cost analysis,
- 21 measures of status improvement of recipient populations,
- 22 economic outcomes and performance benchmarks against similar
- 23 State programs.
- 24 (4) Provide an analysis, including economic impact, of
- 25 <u>all tax and revenue proposals submitted by the Governor or</u>
- 26 <u>the Office of the Budget.</u>
- 27 (5) Study and analyze the existing sales and use tax law
- and propose recommendations to the Governor and the General
- 29 <u>Assembly for amending the tax to:</u>
- 30 (i) eliminate obsolete and unnecessary provisions;

1	<u>(ii) expand the tax base as necessary;</u>
2	(iii) ensure a competitive economic market in this
3	Commonwealth; and
4	(iv) protect the stability of the Commonwealth's
5	budget.
6	(6) Establish an Internet website.
7	(7) Study and analyze the impact of shared-risk
8	contributions under 24 Pa.C.S. § 8321(b) (relating to regular
9	member contributions for current service) and 71 Pa.C.S. §
10	5501.1 (relating to shared-risk member contributions for
11	Class A-3 and Class A-4 service).
12	(b) Discretionary The office may:
13	(1) Develop and use econometric models to annually
14	forecast State revenues and update the models. The office
15	shall make the equations of a model and any historic
16	databases related thereto available to the chair and minority
17	chair of the Appropriations Committee of the Senate, the
18	chair and minority chair of the Appropriations Committee of
19	the House of Representatives, the Majority Leader and
20	Minority Leader of the Senate and the Majority Leader and
21	Minority Leader of the House of Representatives.
22	(2) Provide an analysis of the executive budget,
23	including budgetary projections, economic outlook and
24	economic impact. The budget analysis may include performance
25	recommendations to secure greater efficiency and economy.
26	(3) Provide an assessment of the Pennsylvania economy
27	and the national economy and the impact of the existing or
28	emerging State or national economic trends on revenue
29	performance for the current year and the forecasted or
30	projected revenue collections for the budget year and the

- 1 succeeding year.
- 2 Section 605-B. Revenue estimates.
- 3 (a) Initial revenue estimate. -- By May 1, the office shall
- 4 <u>submit to the General Assembly an initial revenue estimate for</u>
- 5 the next fiscal year.
- 6 (b) Official revenue estimate.--
- 7 (1) By June 15 of each year, the office shall submit an
- 8 <u>official revenue estimate for the next fiscal year.</u>
- 9 (2) A revenue estimate submitted under this section
- shall be considered by the Governor and the General Assembly
- as the amount of revenue which may be considered for the
- 12 <u>general appropriation act for the ensuing fiscal year unless</u>
- 13 the General Assembly or the Governor determines that revenues
- 14 are greater than or less than the estimate provided under
- this section. The office may amend the revenue estimate under
- this section if changes in law affecting revenues and
- 17 receipts are enacted or proposed to be enacted with the
- annual State budget or unless significant changes in economic
- 19 assumptions occur prior to June 30. The office shall submit
- the amended revenue estimate to the General Assembly within
- 21 10 days of the change.
- 22 (3) The office shall publish the methodology used to
- develop revenue estimates.
- 24 (c) Information. -- The office shall provide the chair and
- 25 minority chair of the Appropriations Committee of the Senate,
- 26 the chair and minority chair of the Appropriations Committee of
- 27 the House of Representatives and the Secretary of the Budget all
- 28 data, assumptions or econometric models used to develop
- 29 projections and revenue estimates.
- 30 (d) Required information.--

Τ	(1) A revenue estimate submitted by the office under
2	subsection (b) shall include:
3	(i) Projected revenue collections by specific tax or
4	revenue source, including Federal funds, the General
5	Fund, the Lottery Fund and the Motor License Fund.
6	(ii) All data, assumptions and econometric models
7	used to develop a revenue estimate.
8	(iii) Any projected revenue surplus or deficit for
9	the current fiscal year.
10	(2) A revenue estimate shall be based on existing law
11	and tax policy and existing or emerging State or national
12	economic trends.
13	(e) Proposed change in law The office shall prepare a
14	revenue estimate of any change in law affecting revenues and
15	receipts, including increases in regulatory fees, proposed or
16	considered as part of the annual State budget. If the proposed
17	change in law will have a fiscal impact in excess of \$10,000,000
18	in any fiscal year, the estimate shall be prepared on the basis
19	of assumptions that estimate the probable behavioral responses
20	of taxpayers, businesses and other persons to the proposed
21	changes and shall include a statement identifying those
22	assumptions. The information may be used to revise the revenue
23	estimate under subsection (a).
24	(f) Department of Revenue The Department of Revenue in
25	conjunction with the Secretary of the Budget shall make revenue
26	estimates for the use of the Governor in preparing the budget.
27	(g) Governor The Governor shall certify that any
28	appropriation bill does not cause total appropriations to exceed
29	revenues plus any unappropriated surplus as provided in section
30	<u>618.</u>

- 1 Section 606-B. Budget information.
- 2 The office shall be notified and shall attend any briefings
- 3 provided by the Governor or the Secretary of the Budget under
- 4 section 619.
- 5 Section 607-B. Expenditures.
- 6 (a) Expenditure reports. -- Commonwealth agencies shall make
- 7 monthly expenditure data available to the office. The data shall
- 8 be provided within seven days after the end of each month. The
- 9 monthly data shall include a summary of the last monthly
- 10 submission. The data shall be provided in finished reports or
- 11 <u>electronically</u>, as provided in this act. The data shall be
- 12 provided by fund, by appropriation, by department and by
- 13 <u>organization within each department and shall include:</u>
- 14 (1) Number of filled personnel positions and their cost.
- 15 (2) Itemized personnel vacancies and their cost.
- 16 (3) New positions created and their cost.
- 17 (4) Wage and overtime costs.
- 18 (5) Allotments and expenditures for itemized personnel
- 19 expenses.
- 20 (6) Allotments and expenditures for itemized operating
- 21 <u>expenses</u>.
- 22 (7) Allotments and expenditures for itemized fixed
- assets.
- 24 (8) The rate of expenditures in appropriations for major
- 25 <u>subsidy and grant programs during the month.</u>
- 26 (b) Revenue reports. -- The Governor shall direct that monthly
- 27 revenue reports be submitted to the office. The revenue reports
- 28 shall show the actual collection of revenue itemized by source
- 29 and a comparison of the actual collections with estimated
- 30 collections for each month. The comparison shall include an

- 1 <u>analysis of any change in collection patterns which will cause a</u>
- 2 shortfall or overrun on annual estimates of more than 1%.
- 3 (c) Other revenue data. -- Commonwealth agencies shall cause
- 4 to be prepared any other revenue data as may be requested from
- 5 time to time by the office.
- 6 (d) Electronic access. -- Except for information that is
- 7 confidential pursuant to statute, the office shall have access
- 8 to all information available under this section on inquiry-only
- 9 screens through an integrated central computer system.
- 10 Section 608-B. Revenue conference.
- By January 31 of each year, the office shall convene a
- 12 meeting with the Secretary of the Budget, the Secretary of
- 13 Revenue and the chair and minority chair of the Appropriations
- 14 Committee of the Senate and the chair and minority chair of the
- 15 Appropriations Committee of the House of Representatives to
- 16 discuss the following:
- 17 (1) The Pennsylvania economy and the national economy
- and the impact of the economic trends on revenue performance
- for the budget year and the succeeding year.
- 20 (2) Current year-to-date revenue collections by specific
- 21 tax or revenue source, including Federal funds, the General
- 22 Fund, the Lottery Fund and the Motor License Fund and
- 23 <u>variations that may be occurring in the revenue estimate</u>
- submitted under section 605-B(a).
- 25 (3) Any statutory or tax policy changes that may be
- 26 recommended by the Governor or the General Assembly for the
- 27 <u>next succeeding fiscal year.</u>
- 28 Section 609-B. Access to information.
- 29 <u>(a) Agencies.--The director is authorized to secure</u>
- 30 information, data, expense information, estimates and statistics

- 1 <u>directly from a Commonwealth agency or a political subdivision.</u>
- 2 All Commonwealth agencies and political subdivisions shall
- 3 furnish the director with all reports of expenditure for each
- 4 agency and any other available material or data which the
- 5 <u>director determines to be necessary in the performance of the</u>
- 6 <u>duties of the office, other than material the disclosure of</u>
- 7 which would be a violation of law. The director is also
- 8 <u>authorized</u>, upon agreement with the head of any Commonwealth
- 9 agency or political subdivision, to utilize the services,
- 10 facilities and personnel of the agency with or without
- 11 reimbursement.
- 12 (b) Office of the Budget.--In carrying out the duties and
- 13 <u>functions of the office, the director is authorized to obtain</u>
- 14 <u>information</u>, data, estimates and statistics developed by the
- 15 Office of the Budget and all Commonwealth agencies. The Office
- 16 of the Budget shall submit to the office copies of final agency
- 17 budget requests at the same time they are submitted to the
- 18 General Assembly under this act.
- 19 (c) Computer database. -- In order to carry out its duties
- 20 under this article, the office shall have access to any
- 21 computerized database of a State agency that is required to aid
- 22 the office in the performance of its duties, except that any
- 23 statutory requirements regarding privacy of individuals' records
- 24 shall be observed in providing access.
- 25 (d) Daily revenue data.--
- 26 (1) The Secretary of Revenue and the Secretary of the
- 27 <u>Budget shall post revenue collection data for each deposit</u>
- day and make the information available to the office and the
- 29 chair and minority chair of the Appropriations Committee of
- 30 the Senate and the chair and minority chair of the

- 1 Appropriations Committee of the House of Representatives.
- 2 (2) The Governor, the Attorney General, the Auditor
- 3 General and the State Treasurer shall cause to be prepared
- 4 any other revenue data as may be requested by the office.
- 5 (e) Tax information. -- For the purposes of carrying out its
- 6 official duties under section 605-B and notwithstanding any
- 7 other law of this Commonwealth, the office shall be authorized
- 8 to access any information in the possession of the Department of
- 9 Revenue that is obtained from tax payments, returns or reports,
- 10 including adjustments or corrections made by the department. The
- 11 <u>information accessed under this section shall be confidential</u>
- 12 except for official purposes and any person divulging the
- 13 <u>information shall be subject to section 731 of the act of April</u>
- 14 <u>9, 1929 (P.L.343, No.176), known as The Fiscal Code.</u>
- (f) Civil action. -- If information is not made available by a
- 16 Commonwealth agency or political subdivision within a reasonable
- 17 time, the director may make a written request to the agency
- 18 head, stating the authority to receive the information. The
- 19 agency head shall have 15 days to respond. If the information is
- 20 not provided within 15 days of the receipt of the director's
- 21 request, the director may bring a civil action to require the
- 22 agency head to provide the information.
- 23 Section 610-B. Selection and organization committee.
- 24 (a) Selection and organization committee. -- The Independent
- 25 Fiscal Office Selection and Organization Committee is
- 26 established to organize the office and select the director of
- 27 the office. The selection and organization committee shall
- 28 consist of the following:
- 29 (1) The chair and minority chair of the Appropriations
- 30 Committee of the Senate and the chair and minority chair of

- 1 <u>the Appropriations Committee of the House of Representatives.</u>
- 2 (2) The Majority Leader and the Minority Leader of the
- 3 Senate and the Majority Leader and the Minority Leader of the
- 4 <u>House of Representatives.</u>
- 5 (3) The President pro tempore of the Senate and the
- 6 <u>Speaker of the House of Representatives.</u>
- 7 (b) Duties of committee. -- The selection and organization
- 8 committee shall deliberate the following:
- 9 (1) The procedures to be adopted to select the director
- of the office.
- 11 (2) The operational budget for the office.
- 12 <u>Section 611-B. Appointment.</u>
- 13 (a) Director. -- The office shall be headed by a director
- 14 appointed by the selection and organization committee. The
- 15 appointment shall be made without regard to political
- 16 affiliation and solely on the basis of fitness to perform the
- 17 duties of the office based on qualifications published by the
- 18 <u>selection and organization committee</u>.
- 19 (b) Deputy director. -- The director shall appoint a deputy
- 20 director who shall perform such duties as assigned by the
- 21 director and who shall, during the absence or incapacity of the
- 22 <u>director or a vacancy, act as the director.</u>
- 23 (c) Term.--The term of office of the director shall be six
- 24 years. An individual appointed as director to fill a vacancy
- 25 prior to the expiration of a term shall serve only for the
- 26 unexpired portion of that term. An individual serving as
- 27 <u>director at the expiration of a term may continue to serve until</u>
- 28 a successor is appointed.
- 29 (d) Removal.--The director may be removed by a concurrent
- 30 resolution passed by the Senate and the House of

- 1 Representatives.
- 2 Section 612-B. Powers and duties of director.
- 3 (a) Personnel. -- The director shall appoint and fix the
- 4 compensation of personnel as necessary to carry out the duties
- 5 and functions of the office. All personnel of the office shall
- 6 be appointed without regard to political affiliation and solely
- 7 on the basis of their fitness to perform their duties.
- 8 (b) Experts and consultants. -- In carrying out the duties and
- 9 <u>functions of the office</u>, the director may procure the temporary
- 10 or intermittent services of attorneys, experts or consultants or
- 11 organization thereof by contract.
- 12 Section 613-B. Records.
- The office shall be a legislative agency for purpose of the
- 14 act of February 14, 2008 (P.L.6, No.3), known as the Right-to-
- 15 Know Law.
- 16 Section 614-B. Applicability.
- 17 To the extent that this article is inconsistent with section
- 18 618, the provisions of this article shall apply.
- 19 Section 3. The act is amended by adding sections to read:
- 20 Section 1004. Transferring Certain Powers and Duties
- 21 Relating to Municipal Pension Reporting and Analysis. -- (a)
- 22 Notwithstanding any other provision of law, the powers and
- 23 duties of the Public Employee Retirement Commission under the
- 24 act of December 18, 1984 (P.L.1005, No.205), known as the
- 25 "Municipal Pension Plan Funding Standard and Recovery Act,"
- 26 shall be transferred to the Department of the Auditor General in
- 27 <u>accordance with this section. The transferred duties shall be</u>
- 28 <u>independent of the Department of the Auditor General's existing</u>
- 29 audit functions and shall be segregated in a departmental bureau
- 30 separate from the bureau that performs audit functions as of the

- 1 effective date of this section.
- 2 (b) Within thirty (30) days of the effective date of this
- 3 section, the Department of the Auditor General shall provide
- 4 notice of the transfer of powers and duties under this section
- 5 to all of the following:
- 6 (1) The Governor.
- 7 (2) The President pro tempore of the Senate.
- 8 (3) The Speaker of the House of Representatives.
- 9 (4) The Minority Leader of the Senate.
- 10 (5) The Minority Leader of the House of Representatives.
- 11 (6) The chair and minority chair of the Finance
- 12 <u>Committee of the Senate.</u>
- 13 <u>(7) The chair and minority chair of the Finance</u>
- 14 <u>Committee of the House of Representatives.</u>
- 15 <u>(c) The following shall be transferred to the Department of</u>
- 16 the Auditor General which are used or held in connection with
- 17 the powers and duties transferred under this section:
- 18 (1) All necessary personnel.
- 19 (2) Contractual obligations.
- 20 (3) Mortgages, liens, encumbrances and any other secured
- interests, records, files, property, supplies and equipment.
- 22 (4) The unexpended balance of appropriations,
- 23 <u>allocations and other funds available or to be made</u>
- 24 available.
- 25 (d) The responsibility of municipalities to file and report
- 26 materials and to otherwise comply with the "Municipal Pension
- 27 Plan Funding Standard and Recovery Act" shall remain in effect
- 28 after the effective date of this section, except all filing and
- 29 reporting under the "Municipal Pension Plan Funding Standard and
- 30 Recovery Act" shall be made to the Department of the Auditor

- 1 General in the manner directed by the department. Within thirty
- 2 (30) days of the effective date of this section, the Auditor
- 3 <u>General shall submit to the Legislative Reference Bureau for</u>
- 4 <u>publication in the Pennsylvania Bulletin, and shall post on the</u>
- 5 <u>Department of the Auditor General's publicly accessible Internet</u>
- 6 website, the manner of preparing the filings and reports
- 7 required by the "Municipal Pension Plan Funding Standard and
- 8 Recovery Act" and the method of delivering and submitting those
- 9 <u>filings and reports to the Department of the Auditor General.</u>
- 10 (e) The Department of the Auditor General shall perform the
- 11 cost certification procedures pursuant to Chapter 5 of the
- 12 "Municipal Pension Plan Funding Standard and Recovery Act" and
- 13 <u>shall transmit its calculation and determination to the Office</u>
- 14 of the Budget for review and certification within ninety (90)
- 15 days. After performing its review and certification, the Office
- 16 of the Budget shall transmit its certification to the Department
- 17 of the Auditor General for the performance of any additional
- 18 functions that have been assigned to it under the "Municipal
- 19 Pension Plan Funding Standard and Recovery Act" in accordance
- 20 with this section by August 1 of each calendar year. The
- 21 Department of the Auditor General shall maintain and post the
- 22 <u>reports required under the "Municipal Pension Plan Funding</u>
- 23 Standard and Recovery Act" on its publicly accessible Internet
- 24 website.
- 25 Section 1005. Transfer of Certain Employes. -- By October 1,
- 26 2016, or upon the duties in section 1004 being transferred,
- 27 <u>whichever occurs first, the employes of the Public Employee</u>
- 28 Retirement Commission are transferred to the Department of
- 29 Auditor General.
- 30 Section 4. The addition of Article VI-B of the act is a

- 1 continuation of 71 Pa.C.S. Ch. 41. The following apply:
- 2 (1) Except as otherwise provided in Article VI-B of the
- 3 act, all activities initiated under 71 Pa.C.S. Ch. 41 shall
- 4 continue and remain in full force and effect and may be
- 5 completed under Article VI-B of the act. Orders, regulations,
- 6 rules and decisions which were made under 71 Pa.C.S. Ch. 41
- 7 and which are in effect on the effective date of this section
- 8 shall remain in full force and effect until revoked, vacated
- 9 or modified under Article VI-B of the act. Contracts,
- 10 obligations and collective bargaining agreements entered into
- under 71 Pa.C.S. Ch. 41 are not affected nor impaired by the
- 12 repeal of 71 Pa.C.S. Ch. 41.
- 13 (2) Any difference in language between Article VI-B of
- the act and the 71 Pa.C.S. Ch. 41 is intended only to conform
- 15 to the style of the act and is not intended to change or
- 16 affect the legislative intent, judicial construction or
- 17 administration and implementation of 71 Pa.C.S. Ch. 41.
- 18 Section 5. Repeals are as follows:
- 19 (1) The General Assembly declares that the repeal under
- 20 paragraph (2) is necessary to effectuate the addition of
- 21 Article VI-B of the act.
- 22 (2) The provisions of 71 Pa.C.S. Ch. 41 are repealed.
- 23 (3) The act of July 9, 1981 (P.L.208, No.66), known as
- 24 the Public Employee Retirement Commission Act, is repealed
- insofar as it is inconsistent with this act.
- 26 Section 6. This act shall take effect immediately.