

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2683 - SB 2871**

February 18, 2022

**SUMMARY OF BILL:** Allows emergency communications personnel to be eligible for an early service retirement if the employing entity has elected to offer this benefit. Requires the employing entity to cover 100 percent of the increased cost necessary to provide the benefits to emergency communications personnel. Effective January 1, 2023.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- “Emergency Communications Personnel” is defined as a person employed as an emergency communications worker, public safety dispatcher, emergency communications telecommunicator, or emergency call taker.
- The proposed legislation will have no impact on the Tennessee Consolidated Retirement System’s (TCRS) administration of the retirement system.
- Pursuant to Tenn. Code Ann. § 8-36-304, providing an early service retirement to emergency communications personnel will result in a permanently reduced retirement allowance for the qualifying member, but no change in the total retirement benefits; therefore, the proposed legislation will not result in any overall impact to pension liabilities for TCRS.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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