

**Senate Bill 209**

Actuarial Cost Study prepared for  
Joint Committee on Public Retirement and Social Security Programs  
of the Arkansas 92nd General Assembly

**Provisions of the Bill**

Senate Bill 209 affects the alternate plans defined under Arkansas Teachers Retirement System (ATRS) code. This bill changes the references to the Career Education and Workforce Development Board to conform to other departmental changes being made.

**Fiscal Impact**

Senate Bill 209 only changes the names referenced in this portion of the code. Therefore, it is our opinion that there is no fiscal impact to the alternate retirement systems due to the provisions of this bill.

Sincerely,



Jody Carreiro, A.S.A, M.A.A.A.  
Actuary