

Amend CSSB 1 (house committee printing) by adding the following appropriately numbered provision under the Article X appropriations to the State Auditor's Office (page X-5):

____. Study on Unfunded Liabilities. (a) It is the intent of the legislature that the state auditor's office and the comptroller of public accounts, using funds appropriated to the state auditor above, jointly shall conduct a study on unfunded liabilities of the state. It is the intent of the legislature that in conducting the study, the state auditor and the comptroller shall determine the:

(1) unfunded retirement obligations of the:

(A) Employees Retirement System of Texas, including the Judicial Retirement System of Texas Plan One and the Judicial Retirement System of Texas Plan Two;

(B) Teacher Retirement System of Texas;

(C) Texas County and District Retirement System;

and

(D) Texas Municipal Retirement System; and

(2) amount of unappropriated money in dedicated general revenue accounts.

(b) At the state auditor's or comptroller's request, a state agency shall provide information for and assistance in conducting the study under this section.

(c) Not later than April 1, 2014, the state auditor and the comptroller shall provide a report containing the results of the study to the governor, lieutenant governor, speaker of the house of representatives, and the legislative budget board.