

Bill No.: \_\_\_\_\_  
Requested: \_\_\_\_\_  
Committee: \_\_\_\_\_

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By: **Prince George’s County Delegation**

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George’s County Public Schools – Office of Accountability and**  
3 **Compliance – Establishment**

4 **PG 508–19**

5 FOR the purpose of establishing the Office of Accountability and Compliance in the Prince  
6 George’s County public school system; requiring the County Council of Prince  
7 George’s County to select and appoint the Accountability and Compliance Officer;  
8 providing for the qualifications and term of the Accountability and Compliance  
9 Officer and the filling of a vacancy in the Office of Accountability and Compliance;  
10 authorizing the removal of the Accountability and Compliance Officer under certain  
11 circumstances; prohibiting the Accountability and Compliance Officer from holding  
12 secondary employment during a term as Accountability and Compliance Officer;  
13 setting forth the duties of the Office; authorizing the Office to conduct certain  
14 investigations, analyses, audits, and reviews, provide management advisories, and  
15 utilize the assistance of certain other persons; requiring the Accountability and  
16 Compliance Officer to comply with generally accepted government auditing  
17 standards under certain circumstances; requiring the Accountability and  
18 Compliance Officer to publish certain written reports on the Accountability and  
19 Compliance Officer’s website; prohibiting the Accountability and Compliance Officer  
20 from disclosing certain information that is protected from disclosure; authorizing the  
21 Accountability and Compliance Officer to make certain oral reports under certain

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 circumstances; requiring the Accountability and Compliance Officer to establish and  
2 follow procedures for safeguarding the identity of confidential sources and protecting  
3 confidential information; requiring the Accountability and Compliance Officer to  
4 publish certain comments or responses with certain reports on the Accountability  
5 and Compliance Officer's website; requiring the Accountability and Compliance  
6 Officer to report certain allegations to certain persons under certain circumstances;  
7 requiring the Accountability and Compliance Officer to coordinate with the Prince  
8 George's County public school system to develop a certain work plan and establish  
9 certain goals and priorities for the Office; requiring the Accountability and  
10 Compliance Officer to make the work plan available to the public, subject to certain  
11 laws; requiring certain individuals to promptly provide certain information to the  
12 Accountability and Compliance Officer under certain circumstances; requiring the  
13 Accountability and Compliance Officer to notify the county board, the Chief  
14 Executive Officer, and the local school system if certain individuals fail to provide  
15 certain information; requiring the county board and Chief Executive Officer to take  
16 certain action under certain circumstances; providing that a Prince George's County  
17 public school system employee should report any fraud, waste, or abuse to the Office;  
18 prohibiting a Prince George's County public school system employee, vendor, or  
19 employee of a vendor from being retaliated against, penalized, or threatened with  
20 retaliation for certain actions; prohibiting the Accountability and Compliance Officer  
21 from disclosing the identity of a certain person under certain circumstances;  
22 authorizing the Accountability and Compliance Officer to administer an oath or  
23 affirmation or take an affidavit from any person under certain circumstances;  
24 authorizing the Accountability and Compliance Officer to administer an oath and  
25 take a deposition and other testimony for certain purposes; authorizing the  
26 Accountability and Compliance Officer to subpoena any person or evidence for a  
27 certain purpose; authorizing a court of competent jurisdiction to compel compliance  
28 with a certain order or subpoena or compel testimony or the production of evidence;  
29 requiring the Accountability and Compliance Officer to submit to the Prince George's  
30 County Board of Education a certain budget proposal each year; requiring the county  
31 board to include in its annual budget proposal certain amounts for the Office;  
32 defining certain terms; providing for the application of this Act; transferring the  
33 functions, powers, and duties of the Office of Internal Audit of the Prince George's  
34 County public school system to the Office of Accountability and Compliance on a  
35 certain date; requiring that certain employees who are transferred to the Office of  
36 Accountability and Compliance be transferred without any diminution of their  
37 rights; and generally relating to the establishment of the Office of Accountability and  
38 Compliance in the Prince George's County public school system.

1 BY adding to  
2 Article – Education  
3 Section 4–404  
4 Annotated Code of Maryland  
5 (2018 Replacement Volume and 2018 Supplement)

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

8 **Article – Education**

9 **4–404.**

10 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
11 INDICATED.

12 (2) (I) “ABUSE” MEANS AN EMPLOYEE’S INTENTIONAL  
13 MISCONDUCT OR MISUSE OF AUTHORITY OR POSITION:

14 1. INVOLVING PROPERTY OR FUNDS OF THE LOCAL  
15 SCHOOL SYSTEM THAT IS IMPROPER OR DEFICIENT WHEN COMPARED TO CONDUCT  
16 A PRUDENT PERSON WOULD CONSIDER REASONABLE UNDER THE SAME FACTS AND  
17 CIRCUMSTANCES; OR

18 2. FOR THE PURPOSE OF FURTHERING IMPROPERLY  
19 THE PRIVATE INTERESTS OF THE EMPLOYEE, A FAMILY MEMBER, OR A CLOSE  
20 PERSONAL OR BUSINESS ASSOCIATE.

21 (II) “ABUSE” INCLUDES:

22 1. THEFT OR MISAPPROPRIATION OF PROPERTY OR  
23 FUNDS OF THE LOCAL SCHOOL SYSTEM; AND

24 2. DESTRUCTION OR ALTERATION OF OFFICIAL  
25 RECORDS.

1           **(3) (I) “FRAUD” MEANS AN INTENTIONAL ACT OR ATTEMPT TO**  
2 **OBTAIN SOMETHING OF VALUE FROM THE LOCAL SCHOOL SYSTEM OR ANOTHER**  
3 **PERSON THROUGH WILLFUL MISREPRESENTATION.**

4           **(II) “FRAUD” INCLUDES A WILLFUL FALSE REPRESENTATION**  
5 **OF A MATERIAL FACT, WHETHER BY WORDS OR BY CONDUCT, BY FALSE OR**  
6 **MISLEADING ALLEGATIONS, OR BY CONCEALMENT OF THAT WHICH SHOULD HAVE**  
7 **BEEN DISCLOSED, THAT CAUSES THE LOCAL SCHOOL SYSTEM TO ACT, OR FAIL TO**  
8 **ACT, TO THE DETRIMENT OF THE INTEREST OF THE LOCAL SCHOOL SYSTEM.**

9           **(4) “LOCAL SCHOOL SYSTEM” MEANS THE PRINCE GEORGE’S**  
10 **COUNTY PUBLIC SCHOOL SYSTEM.**

11           **(5) “OFFICE” MEANS THE OFFICE OF ACCOUNTABILITY AND**  
12 **COMPLIANCE IN THE LOCAL SCHOOL SYSTEM.**

13           **(6) “VENDOR” MEANS A PARTY OBLIGATED BY CONTRACT OR**  
14 **SUBCONTRACT TO PROVIDE GOODS, SERVICES, OR PROPERTY TO THE LOCAL**  
15 **SCHOOL SYSTEM FOR CONSIDERATION, INCLUDING CONTRACTS AND**  
16 **SUBCONTRACTS FOR CONSTRUCTION AND PROFESSIONAL SERVICES RELATED TO**  
17 **CONSTRUCTION.**

18           **(7) (I) “WASTE” MEANS AN INAPPROPRIATE ACT OR OMISSION BY**  
19 **AN EMPLOYEE WITH CONTROL OVER OR ACCESS TO LOCAL SCHOOL SYSTEM**  
20 **PROPERTY OR FUNDS THAT UNREASONABLY DEPRIVES THE LOCAL SCHOOL SYSTEM**  
21 **OF VALUE.**

22           **(II) “WASTE” INCLUDES MISMANAGEMENT OR OTHER**  
23 **UNINTENTIONAL CONDUCT THAT IS DEFICIENT OR IMPROPER WHEN COMPARED TO**  
24 **CONDUCT THAT A PRUDENT PERSON WOULD CONSIDER NECESSARY TO PRESERVE**  
25 **THE VALUE OF PROPERTY OR FUNDS OF THE LOCAL SCHOOL SYSTEM UNDER THE**  
26 **SAME FACTS AND CIRCUMSTANCES.**

27           **(B) THIS SECTION APPLIES ONLY IN PRINCE GEORGE’S COUNTY.**

28           **(C) (1) THERE IS AN OFFICE OF ACCOUNTABILITY AND COMPLIANCE IN**  
29 **THE LOCAL SCHOOL SYSTEM.**

1           **(2) (I) THE COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY**  
2 **SHALL SELECT AND APPOINT THE ACCOUNTABILITY AND COMPLIANCE OFFICER.**

3           **(II) THE COUNTY COUNCIL SHALL SELECT THE**  
4 **ACCOUNTABILITY AND COMPLIANCE OFFICER SOLELY ON THE BASIS OF**  
5 **PROFESSIONAL ABILITY AND PERSONAL INTEGRITY, WITHOUT REGARD TO**  
6 **POLITICAL AFFILIATION.**

7           **(III) THE ACCOUNTABILITY AND COMPLIANCE OFFICER SHALL**  
8 **BE QUALIFIED PROFESSIONALLY BY EXPERIENCE OR EDUCATION IN AUDITING,**  
9 **GOVERNMENT OPERATIONS, OR FINANCIAL MANAGEMENT.**

10          **(D) (1) THE TERM OF THE ACCOUNTABILITY AND COMPLIANCE OFFICER**  
11 **IS 4 YEARS BEGINNING ON THE DATE OF APPOINTMENT.**

12          **(2) AN INDIVIDUAL MAY NOT SERVE AS ACCOUNTABILITY AND**  
13 **COMPLIANCE OFFICER FOR MORE THAN THREE TERMS.**

14          **(3) THE ACCOUNTABILITY AND COMPLIANCE OFFICER CONTINUES**  
15 **TO SERVE UNTIL A SUCCESSOR IS APPOINTED.**

16          **(4) IF A VACANCY OCCURS FOR THE ACCOUNTABILITY AND**  
17 **COMPLIANCE OFFICER, THE COUNTY COUNCIL SHALL APPOINT AN INTERIM**  
18 **ACCOUNTABILITY AND COMPLIANCE OFFICER TO SERVE FOR THE REMAINDER OF**  
19 **THE UNEXPIRED TERM.**

20          **(5) THE COUNTY COUNCIL MAY REMOVE THE ACCOUNTABILITY AND**  
21 **COMPLIANCE OFFICER ONLY THROUGH A MAJORITY VOTE OF THE COUNTY**  
22 **COUNCIL FOR NEGLECT OF DUTY, MALFEASANCE, CONVICTION OF A FELONY, OR**  
23 **OTHER GOOD CAUSE.**

24          **(6) THE ACCOUNTABILITY AND COMPLIANCE OFFICER SHALL**  
25 **DISCHARGE THE DUTIES OF OFFICE ON A FULL-TIME BASIS AND WITH NO**  
26 **SECONDARY EMPLOYMENT OF ANY NATURE DURING THE ACCOUNTABILITY AND**  
27 **COMPLIANCE OFFICER'S TERM.**

28          **(E) (1) THE OFFICE OF ACCOUNTABILITY AND COMPLIANCE SHALL:**

1                   **(I) ASSIST THE COUNTY COUNCIL AND THE LOCAL SCHOOL**  
2 **SYSTEM BY PROVIDING INDEPENDENT EVALUATION AND RECOMMENDATIONS**  
3 **REGARDING OPPORTUNITIES TO:**

4                   **1. PRESERVE THE LOCAL SCHOOL SYSTEM’S**  
5 **REPUTATION; AND**

6                   **2. IMPROVE THE EFFECTIVENESS, PRODUCTIVITY, OR**  
7 **EFFICIENCY OF LOCAL SCHOOL SYSTEM PROGRAMS, POLICIES, PRACTICES, AND**  
8 **OPERATIONS;**

9                   **(II) ENSURE PUBLIC ACCOUNTABILITY BY PREVENTING,**  
10 **INVESTIGATING, AND REPORTING INSTANCES OF FRAUD, WASTE, AND ABUSE OF**  
11 **PROPERTY OR FUNDS OF THE LOCAL SCHOOL SYSTEM;**

12                   **(III) EXAMINE, EVALUATE, AND REPORT ON THE ADEQUACY AND**  
13 **EFFECTIVENESS OF THE SYSTEMS OF INTERNAL CONTROLS AND THEIR RELATED**  
14 **ACCOUNTING, FINANCIAL, TECHNOLOGY, AND OPERATIONAL POLICIES; AND**

15                   **(IV) REPORT NONCOMPLIANCE WITH AND PROPOSE WAYS TO**  
16 **IMPROVE EMPLOYEE COMPLIANCE WITH APPLICABLE LAW, POLICY, AND ETHICAL**  
17 **STANDARDS OF CONDUCT.**

18                   **(2) IN DEVELOPING RECOMMENDATIONS, THE OFFICE MAY:**

19                   **(I) CONDUCT ADMINISTRATIVE INVESTIGATIONS, BUDGETARY**  
20 **ANALYSES, AND FINANCIAL, MANAGEMENT, OR PERFORMANCE AUDITS AND SIMILAR**  
21 **REVIEWS;**

22                   **(II) PROVIDE MANAGEMENT ADVISORIES; AND**

23                   **(III) UTILIZE THE ASSISTANCE FROM ANY OTHER GOVERNMENT**  
24 **AGENCY OR PRIVATE PARTY TO COMPLETE A PROJECT INITIATED BY THE OFFICE.**

25                   **(3) WHEN APPLICABLE, THE ACCOUNTABILITY AND COMPLIANCE**  
26 **OFFICER SHALL COMPLY WITH GENERALLY ACCEPTED GOVERNMENT AUDITING**  
27 **STANDARDS.**

1           **(4) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS**  
2 **PARAGRAPH, THE ACCOUNTABILITY AND COMPLIANCE OFFICER SHALL PUBLISH**  
3 **ON THE OFFICE’S WEBSITE, IN A READILY AVAILABLE LOCATION:**

4           **1. PERIODIC REPORTS THAT SUMMARIZE THE**  
5 **ACTIVITIES, FINDINGS, RECOMMENDATIONS, AND ACCOMPLISHMENTS OF THE**  
6 **OFFICE; AND**

7           **2. ANY OFFICIAL WRITTEN COMMENTS OR RESPONSES**  
8 **OFFERED BY THE LOCAL SCHOOL SYSTEM ADMINISTRATION WITH ANY REPORT**  
9 **PUBLISHED BY THE OFFICE.**

10           **(II) THE ACCOUNTABILITY AND COMPLIANCE OFFICER:**

11           **1. MAY NOT DISCLOSE ANY RECORD, REPORT, OR**  
12 **RELATED INFORMATION THAT IS PROTECTED FROM DISCLOSURE UNDER THE**  
13 **PUBLIC INFORMATION ACT;**

14           **2. MAY PROVIDE AN ORAL REPORT IF APPROPRIATE**  
15 **UNDER GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS; AND**

16           **3. SHALL ESTABLISH AND FOLLOW PROCEDURES FOR**  
17 **SAFEGUARDING THE IDENTITY OF CONFIDENTIAL SOURCES AND PROTECTING**  
18 **PRIVILEGED AND CONFIDENTIAL INFORMATION.**

19           **(5) IF REASONABLE GROUNDS EXIST TO BELIEVE THAT A SERIOUS**  
20 **VIOLATION OF FEDERAL, STATE, OR LOCAL LAW HAS OCCURRED, THE**  
21 **ACCOUNTABILITY AND COMPLIANCE OFFICER SHALL REPORT THE ALLEGATION TO:**

22           **(I) AN APPROPRIATE LAW ENFORCEMENT AGENCY;**

23           **(II) THE STATE ETHICS COMMISSION; OR**

24           **(III) ANY OTHER AGENCY WITH JURISDICTION TO ENFORCE THE**  
25 **LAW.**

26           **(F) (1) THE ACCOUNTABILITY AND COMPLIANCE OFFICER SHALL**  
27 **COORDINATE WITH THE LOCAL SCHOOL SYSTEM TO DEVELOP A WRITTEN WORK**

1 PLAN AND ESTABLISH PERIODIC GOALS AND PRIORITIES FOR THE OFFICE BASED ON  
2 AN ASSESSMENT OF RELATIVE RISKS.

3 (2) IN DEVELOPING THE WORK PLAN, THE ACCOUNTABILITY AND  
4 COMPLIANCE OFFICER SHALL TAKE INTO CONSIDERATION REQUESTS FROM:

5 (I) OFFICERS, ADMINISTRATORS, AND EMPLOYEES OF THE  
6 LOCAL SCHOOL SYSTEM;

7 (II) ELECTED OFFICIALS; AND

8 (III) MEMBERS OF THE PUBLIC.

9 (3) THE ACCOUNTABILITY AND COMPLIANCE OFFICER SHALL MAKE  
10 THE WRITTEN WORK PLAN AVAILABLE TO THE PUBLIC, SUBJECT TO THE PUBLIC  
11 INFORMATION ACT.

12 (G) (1) (I) ON REQUEST FROM THE ACCOUNTABILITY AND  
13 COMPLIANCE OFFICER, AN EMPLOYEE OR OFFICIAL OF THE LOCAL SCHOOL SYSTEM  
14 PROMPTLY SHALL PROVIDE TO THE ACCOUNTABILITY AND COMPLIANCE OFFICER  
15 ANY AVAILABLE DOCUMENT OR OTHER INFORMATION CONCERNING THE LOCAL  
16 SCHOOL SYSTEM'S OPERATIONS, BUDGET, PROGRAMS, OR VENDOR CONTRACTS.

17 (II) 1. THE ACCOUNTABILITY AND COMPLIANCE OFFICER  
18 SHALL NOTIFY THE COUNTY BOARD AND THE CHIEF EXECUTIVE OFFICER IF ANY  
19 EMPLOYEE OR OFFICIAL OF THE LOCAL SCHOOL SYSTEM FAILS TO PROVIDE ANY  
20 INFORMATION OR DOCUMENT REQUESTED UNDER THIS PARAGRAPH WITH  
21 REASONABLE PROMPTNESS.

22 2. THE COUNTY BOARD AND THE CHIEF EXECUTIVE  
23 OFFICER SHALL TAKE ADMINISTRATIVE ACTION TO PRODUCE COMPLIANCE WITH A  
24 PENDING REQUEST FOR INFORMATION BY THE ACCOUNTABILITY AND COMPLIANCE  
25 OFFICER AS WARRANTED AND APPROPRIATE.

26 (2) (I) A VENDOR OF THE LOCAL SCHOOL SYSTEM SHALL PROVIDE  
27 TO THE ACCOUNTABILITY AND COMPLIANCE OFFICER ANY AVAILABLE DOCUMENT  
28 OR OTHER INFORMATION CONCERNING ANY LOCAL SCHOOL SYSTEM VENDOR



1 CONTRACT, INCLUDING DOCUMENTS RELATED TO THE PROCUREMENT OF THE  
2 CONTRACT.

3 (II) 1. THE ACCOUNTABILITY AND COMPLIANCE OFFICER  
4 PROMPTLY SHALL NOTIFY THE COUNTY BOARD, THE CHIEF EXECUTIVE OFFICER,  
5 AND THE LOCAL SCHOOL SYSTEM IF ANY VENDOR FAILS TO PROVIDE ANY  
6 INFORMATION OR DOCUMENT REQUESTED UNDER THIS PARAGRAPH WITH  
7 REASONABLE PROMPTNESS.

8 2. THE COUNTY BOARD AND THE CHIEF EXECUTIVE  
9 OFFICER SHALL TAKE APPROPRIATE ADMINISTRATIVE OR CIVIL ACTION TO  
10 PRODUCE VENDOR COMPLIANCE WITH A PENDING REQUEST FOR INFORMATION BY  
11 THE ACCOUNTABILITY AND COMPLIANCE OFFICER.

12 (H) (1) EACH LOCAL SCHOOL SYSTEM EMPLOYEE SHOULD REPORT ANY  
13 FRAUD, WASTE, OR ABUSE TO THE OFFICE.

14 (2) A LOCAL SCHOOL SYSTEM EMPLOYEE, VENDOR, OR EMPLOYEE OF  
15 ANY VENDOR MAY NOT BE RETALIATED AGAINST OR PENALIZED, OR THREATENED  
16 WITH RETALIATION OR PENALTY, FOR PROVIDING INFORMATION TO, COOPERATING  
17 WITH, OR IN ANY WAY ASSISTING THE ACCOUNTABILITY AND COMPLIANCE OFFICER  
18 IN CONNECTION WITH ANY ACTIVITY AUTHORIZED BY THIS SECTION.

19 (3) THE ACCOUNTABILITY AND COMPLIANCE OFFICER MAY NOT  
20 DISCLOSE THE IDENTITY OF A PERSON THAT REPORTS AN ALLEGATION OF FRAUD,  
21 WASTE, OR ABUSE UNLESS:

22 (I) THE REPORTING PERSON CONSENTS TO DISCLOSURE OF  
23 THE PERSON'S IDENTITY;

24 (II) DISCLOSURE IS REASONABLY NECESSARY TO COMPLETE AN  
25 AUDIT OR INVESTIGATION; OR

26 (III) ANOTHER PERSON IS LEGALLY ENTITLED TO DISCLOSURE  
27 OF THE IDENTITY OF THE REPORTING PERSON.

1           **(I) (1) THE ACCOUNTABILITY AND COMPLIANCE OFFICER MAY**  
2 **ADMINISTER AN OATH OR AFFIRMATION OR TAKE AN AFFIDAVIT FROM ANY PERSON**  
3 **IF NECESSARY TO PERFORM THE DUTIES UNDER THIS SECTION.**

4           **(2) THE ACCOUNTABILITY AND COMPLIANCE OFFICER MAY**  
5 **ADMINISTER AN OATH AND TAKE A DEPOSITION AND OTHER TESTIMONY FOR THE**  
6 **PURPOSE OF INVESTIGATING FRAUD, WASTE, OR ABUSE WITHIN THE LOCAL SCHOOL**  
7 **SYSTEM.**

8           **(3) THE ACCOUNTABILITY AND COMPLIANCE OFFICER MAY**  
9 **SUBPOENA ANY PERSON OR EVIDENCE FOR THE PURPOSE OF INVESTIGATING**  
10 **FRAUD, WASTE, OR ABUSE WITHIN THE LOCAL SCHOOL SYSTEM.**

11           **(4) IF A PERSON FAILS TO COMPLY WITH A LAWFUL ORDER OR**  
12 **SUBPOENA ISSUED UNDER THIS SUBSECTION, ON PETITION OF THE**  
13 **ACCOUNTABILITY AND COMPLIANCE OFFICER, A COURT OF COMPETENT**  
14 **JURISDICTION MAY COMPEL:**

15                   **(I) COMPLIANCE WITH THE ORDER OR SUBPOENA; OR**

16                   **(II) TESTIMONY OR THE PRODUCTION OF EVIDENCE.**

17           **(J) (1) EACH YEAR THE ACCOUNTABILITY AND COMPLIANCE OFFICER**  
18 **SHALL SUBMIT TO THE COUNTY BOARD A PROJECTED BUDGET FOR THE OFFICE FOR**  
19 **THE UPCOMING FISCAL YEAR.**

20           **(2) THE COUNTY BOARD SHALL INCLUDE IN THE COUNTY BOARD'S**  
21 **ANNUAL OPERATING BUDGET PROPOSAL THE AMOUNTS RECOMMENDED BY THE**  
22 **ACCOUNTABILITY AND COMPLIANCE OFFICER FOR THE OFFICE FOR THE**  
23 **UPCOMING FISCAL YEAR.**

24           SECTION 2. AND BE IT FURTHER ENACTED, That the functions, powers, and  
25 duties of the Office of Internal Audit of the Prince George's County public school system  
26 shall be transferred to the Office of Accountability and Compliance of the public school  
27 system on the effective date of this Act.

28           SECTION 3. AND BE IT FURTHER ENACTED, That all employees who are  
29 transferred to the Office of Accountability and Compliance of the Prince George's County

1 public school system as a result of this Act shall be transferred on the effective date of this  
2 Act without any diminution of their rights, including collective bargaining rights, benefits,  
3 or employment or retirement status.

4 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
5 1, 2019.

DRAFT