

## OFFICE OF FISCAL ANALYSIS

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sSB-1239

AN ACT CONCERNING THE FALLEN HERO FUND AND PROVIDING HEALTH INSURANCE COVERAGE TO SURVIVORS OF FIRST RESPONDERS WHO ARE KILLED IN THE LINE OF DUTY.

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### ***OFA Fiscal Note***

#### ***State Impact:***

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Revenue Serv., Dept.	GF - Potential Revenue Loss	Minimal	Minimal
Comptroller	GF - See Below	See Below	See Below

Note: GF=General Fund

#### ***Municipal Impact:***

Municipalities	Effect	FY 26 \$	FY 27 \$
Various Municipalities	See Below	See Below	See Below

#### ***Explanation***

The bill, which expands eligibility for the "Fallen Officer Fund" to additional first responders, results in a potential minimal General Fund revenue loss beginning as early as FY 26.

Benefit payments, which total \$100,000 for each qualifying beneficiary, are exempt from the personal income tax under current law. Thus, each additional beneficiary that qualifies under the bill would result in a General Fund revenue loss of approximately \$4,000.

As under existing law, the surviving family is eligible for health insurance coverage under the state partnership plan, which results in a net neutral fiscal impact to the state or municipalities facilitating coverage as the payments will be reimbursed by the Fallen Officer Fund.

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4/1/25

***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to the number of qualifying beneficiaries.