

# OFFICE OF FISCAL ANALYSIS

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SB-443

AN ACT CONCERNING THE PROVISION OF SURVIVOR'S BENEFITS AND HEALTH INSURANCE COVERAGE TO FAMILY MEMBERS OF CORRECTION OFFICERS, COURT SUPPORT SERVICES DIVISION INVESTIGATORS, CRIMINAL JUSTICE DIVISION INVESTIGATORS AND OFFICE OF THE CHIEF PUBLIC DEFENDER INVESTIGATORS KILLED IN THE LINE OF DUTY.

## **OFA Fiscal Note**

### **State Impact:**

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$
Department of Revenue Services	GF - Potential Revenue Loss	Minimal	Minimal
State Comptroller - Fringe Benefits	GF - Cost	See Below	See Below

Note: GF=General Fund

**Municipal Impact:** None

### **Explanation**

The bill establishes a non-lapsing "Fallen Officer and Investigator Fund" offering certain survivor benefits to family members or beneficiaries of correction officers, or certain investigators killed in the line of duty, which results in the costs described below.

Benefit payments, which total \$100,000 for each qualifying beneficiary, are exempt from the personal income tax under the bill. Thus, each qualifying beneficiary would result in a General Fund revenue loss of approximately \$4,000. The one-time lump sum death benefit will be paid out of the fund and does not result in a fiscal impact to the state.

Group hospitalization and medical and surgical insurance plan coverage for surviving family, results in a cost to the State Comptroller

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- Fringe Benefits of less than \$40,000 annually for the full cost of medical premiums for qualifying beneficiaries to the extent they elect coverage.

The bill additionally requires the Comptroller to submit an annual report of certain financial information regarding the fund, and adopt implementing regulations, neither of which result in a fiscal impact and can be completed within existing resources.

### ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to instances where covered officers or investigators are killed in the line of duty.