

OFFICE OF FISCAL ANALYSIS

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sSB-341

AN ACT ESTABLISHING A FALLEN OFFICER FUND AND PROVIDING HEALTH INSURANCE COVERAGE TO SURVIVORS OF A POLICE OFFICER KILLED IN THE LINE OF DUTY.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 25 \$	FY 26 \$
Revenue Serv., Dept.	GF - Revenue Loss	Less than 10,000	Less than 10,000

Note: GF=General Fund

Municipal Impact: None

Explanation

The bill, which codifies the Fallen Officer Fund and establishes a state personal income tax exemption for benefits paid from the fund, results in a revenue loss of less than \$10,000 annually beginning in FY 25.

The bill also requires the Comptroller to offer coverage under the Partnership Plan to the surviving family, which does not result in a fiscal impact to municipalities facilitating coverage as the payments will be reimbursed by the Fallen Officer Fund.¹

Background

The Fallen Officer Fund provides a lump sum death benefit totaling \$100,000 to a surviving family member or beneficiary of a police officer who was killed in the line of duty or sustained injuries that were the direct and proximate cause of the officer's death. One such benefit has

¹ The FY 24-FY 25 Biennial Budget includes an appropriation of \$500,000 in each year of the biennium to the Fallen Officer Fund.

been provided in FY 24, the first year of the fund's existence.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future.