

OFFICE OF FISCAL ANALYSIS

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sHB-5279

AN ACT CONCERNING AUTHORITY TO DECLARE THAT A
FIREFIGHTER OR POLICE OFFICER DIED IN THE LINE OF DUTY.

As Amended by House "A" (LCO 4915)

House Calendar No.: 172

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 25 \$	FY 26 \$
Higher Education Constituent Units	GF - Potential Revenue Loss	Minimal	Minimal
Department of Emergency Services and Public Protection	GF - Potential Cost	Minimal	Minimal
State Comptroller - Fringe Benefits ¹	GF - Potential Cost	See Below	See Below

Note: GF=General Fund

Municipal Impact:

Municipalities	Effect	FY 25 \$	FY 26 \$
Various Municipalities	Potential Revenue Loss	See Below	See Below
Various Municipalities	Potential Cost	See Below	See Below

Explanation

The bill allows a police, fire, or emergency medical service (EMS) chief to declare that a police officer, firefighter, or EMS worker died in the line of duty under certain circumstances, resulting in the potential costs and revenue losses described below, to the extent that more deaths

¹The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 41.25% of payroll in FY 25.

are declared as in the line of duty.

State Tuition Waivers

The bill, which provides a tuition waiver to a public institution of higher education to eligible family members, could result in a minimal tuition revenue loss beginning in FY 25. The value of a waiver, depending on the institution ranges from approximately \$4,608 to \$17,012.

Police Association of Connecticut Relief Payments

The Department of Emergency Services and Public Protection is required to pay relief to the surviving spouse or child of a police officer who is killed in the line of duty and is a member of the Police Association of Connecticut, resulting in a minimal potential cost beginning in FY 25. The death benefit is \$20,000, plus \$100 per week per child to the guardian of all dependent children from the date of death to that child's 18th birthday.

Property Tax Abatement

The bill may result in a potential revenue loss to various municipalities beginning in FY 25. Current law allows municipalities to adopt an ordinance to abate a portion of property taxes for the surviving spouse of a qualified individual who dies in the line of duty. This bill will have no impact on municipalities that have not adopted this ordinance.

Survivor Benefits

The bill may also result in more survivor benefits being distributed. If a survivor opts into the state health plan as a survivor benefit, then the state will realize potential costs between \$11,600 and \$30,300² per occurrence, and municipalities will realize potential costs between \$13,900 and \$36,200³ per occurrence for the cost of medical plan

²State Employee Health Plan rates for July 2023 - June 2024

³Connecticut Partnership Plan 2.0 rates for April 1, 2024 - June 30, 2024

premiums.

The bill can also result in an increase in claims for the police and firefighter survivors' benefit fund and survivor pension benefits which would not result in a fiscal impact to the state as these are non-appropriated funds police officers and firefighters pay into.

House "A" expands (1) the circumstances under which a death can be classified as in the line of duty, and (2) the provisions of the bill to include emergency medical services (EMS) personnel.⁴ This results in a minimal increase to the fiscal impacts identified above. The amendment also changes the effective dates of the underlying bill which does not alter the bill's fiscal impact.

The Out Years

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

Sources: Office of Legislative Research Report 2023-R-0081

⁴With respect to state and municipal benefits only, EMS personnel (specifically emergency medical technicians) only qualify for the property tax abatement.