

STATE OF NEW YORK

10613

IN SENATE

June 1, 2026

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to authorize Denis Butler to receive certain service credit in the New York state and local employees' retirement system

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 Denis Butler, a current employee of the unified court system who had
3 previously retired from the New York state and local employees' retire-
4 ment system on December 30, 2021, shall have his retirement nullified
5 and shall be restored to active status in the New York state and local
6 employees' retirement system. Additionally, he shall be granted service
7 credit for all creditable public employment that he performed or will
8 perform on or after December 30, 2021 until he again retires from the
9 New York state and local employees' retirement system.

10 § 2. All past costs associated with implementing the provisions of
11 this act shall be paid by the office of court administration.

12 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would nullify the retirement of Denis Butler, who retired from the New York State and Local Employees' Retirement System (NYSLERS) on December 30, 2021. They would be reinstated as a member of NYSLERS and granted service credit for all creditable public employment performed on or after December 30, 2021.

There will be an immediate past service cost of \$295,000 borne by the office of court administration as a one-time payment. This cost assumes that payment will be made on March 1, 2027.

The office of court administration will be required to report all pensionable earnings for Denis Butler since December 30, 2021. We estimate that the office of court administration will be required to contribute \$250,000 for the newly established pensionable earnings.

Denis Butler will be required to repay all unduly paid benefits beginning on December 30, 2021, with interest.

Summary of relevant resources:

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD15808-04-6

Membership data as of March 31, 2025 was used to measure the impact of the bill, the same data used in the Actuarial Valuations dated April 1, 2025. Distributions and other statistics can be found in the 2025 Report of the Actuary and the 2025 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2025 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The fair value of assets and GASB disclosures can be found in the 2025 Financial Statements and Supplementary Information.

Assumptions, demographics, and other considerations may have been modified to better reflect specific provisions of any proposed benefit change(s).

This fiscal note does not constitute a legal opinion on the viability of the bill, nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated May 29, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-217. As Chief Actuary of the New York State and Local Retirement System (NYSLRS), I, Aaron Schottin Young, hereby certify that this analysis complies with applicable Actuarial Standards of Practice as well as the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion of the American Academy of Actuaries, of which I am a member. I am a member of NYSLRS but do not believe it impairs my objectivity.