STATE OF NEW YORK

10684

IN ASSEMBLY

March 20, 2026

Introduced by M. of A. BUTTENSCHON -- read once and referred to the Committee on Governmental Employees

AN ACT to authorize the granting of retirement service credit in the New York state and local retirement system to Jeffrey M. Hogan for service as a Utica firefighter

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

Section 1. Notwithstanding any other provision of law, Jeffrey M. Hogan, currently an officer of the division of state police, and who is a tier 2 member of the New York state and local retirement system covered under section 381-b of the retirement and social security law, who between March 24, 2007 and January 3, 2013 was employed as a firefighter by the Utica Fire Department where he was a member of the New York state and local police and fire retirement system covered under section 384-d of the retirement and social security law, shall be granted retirement service credit pursuant to section 381-b of the retirement and social security law for such employment as a firefighter for the Utica Fire Department as if such service was rendered with the division of state police and shall be entitled to the full rights and benefits associated with coverage under such section, if, on or before one year after the effective date of this act, he shall file a written request to that effect with the state comptroller.

§ 2. All service costs attributable to the operation of this act shall be borne by the state of New York.

§ 3. This act shall take effect immediately.

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

This bill would grant service credit in section 381-b of the retirement and social security law (RSSL) to Jeffrey M. Hogan, a Tier 2 member of the New York State and Local Police and Fire Retirement System (NYSLPFRS) employed by the division of state police, for the period March 24, 2007 through January 3, 2013 while employed as a firefighter covered under section 384-d of the RSSL.

This bill will not increase the state of New York's annual contributions.

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

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Insofar as this bill affects NYSLPFRS, there will be an immediate past service cost of $468,000 borne by the state of New York as a one-time payment. This cost assumes that payment will be made on March 1, 2027.

Summary of relevant resources:

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 February 26, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-122. 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.