STATE OF NEW YORK

10132

IN SENATE

April 30, 2026

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to providing for a performance and discharge of duty presumption for certain impairments of health of Nassau county fire marshals

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

Section 1. The retirement and social security law is amended by adding a new section 607-m to read as follows:

§ 607-m. Certain impairments of health; presumption. a. Any member of the retirement system employed by the county of Nassau as a county fire marshal, chief fire marshal, assistant chief fire marshal, division supervising fire marshal, supervising fire marshal, fire marshal, assistant fire marshal and fire marshal trainee shall be eligible to retire pursuant to the provisions of this section.

b. Notwithstanding any provision of this chapter or of any general or special law to the contrary, any condition of impairment of health caused by diseases of the lung, resulting in disability to a member covered by this section, presently employed, who successfully passed a physical examination on entry into service as a county fire marshal, chief fire marshal, assistant chief fire marshal, division supervising fire marshal, supervising fire marshal, fire marshal, assistant fire marshal and fire marshal trainee in the employ of Nassau county, which examination failed to disclose evidence of any disease or other impairment of the lung shall be presumptive evidence that it was incurred in the performance and discharge of duty, unless the contrary be proven by competent evidence.

§ 2. All the past services costs associated with implementing the provisions of this act shall be borne by the county of Nassau and may be amortized over a period of ten years.

§ 3. Notwithstanding any other provision of law to the contrary, none of the provisions of this act shall be subject to the appropriation requirement of section 25 of the retirement and social security law.

§ 4. This act shall take effect immediately.

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

LBD14623-02-6

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

This bill would provide a performance of duty (POD) disability presumption to certain fire marshal titles employed by Nassau county who are impaired due to a disease of the lung. The benefit is 50% of final average salary, as defined in section 607-j of the retirement and social security law.

This proposal would likely lead to an increased number of POD disability benefits for future retirees.

We estimate that the annual contributions of Nassau county will not materially increase because of this proposal.

There will be an immediate past service cost of $23,300 which will be borne by Nassau county as a one-time payment. This estimate assumes that payment will be made on February 1, 2027. If Nassau county elects to amortize this cost over 10 years, the cost for each year will be $2,980.

Further, there could be some administrative costs to implement the provisions of this legislation.

These estimated costs are based on 42 affected members employed by Nassau county, with annual salary of approximately $7.2 million as of March 31, 2025.

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 April 28, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-112. 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.