# STATE OF NEW YORK

10407--A

# IN SENATE

May 15, 2026

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the retirement and social security law, in relation to providing for prior service credit for county fire marshals in the county of Nassau

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

Section 1. Subdivision e of section 89-w of the retirement and social security law, as amended by chapter 476 of the laws of 2018, is amended to read as follows:

e. Credit for service as a member or officer of the state police or as a paid firefighter, police officer or officer of any organized fire department or police force or department of any county, city, village, town, fire district or police district, **as a forest ranger I, forest ranger II, forest ranger III, assistant superintendent of forest fire control, or any successor titles or new titles in the forest ranger title series in the department of environmental conservation, as a police officer in the department of environmental conservation, as a park police officer trainee, park police office, sergeant park police, lieutenant park police, major park police, or any successor titles or new titles in the park police title series in the office of parks, recreation and historic preservation or other state park authority or commission, as a member of the capital police force in the office of general services, as a fire protection specialist trainee 2, fire protection specialist trainee 1, fire protection specialist 1, fire protection specialist 2, fire protection specialist 3, or any successor titles or new titles in the fire protection specialist title series of the division of homeland security and emergency services, as an airport firefighter apprentice, airport firefighter I, airport firefighter II, airport firefighter III or training and safety officer in the division of military and naval affairs, as a uniformed court officer or peace officer employed by the unified court system,** or as a criminal investi-

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

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gator in the office of a district attorney shall also be deemed to be creditable service and shall be included in computing years of total service for retirement pursuant to this section.

§ 2. Section 89-w of the retirement and social security law is amended by adding a new subdivision e-1 to read as follows:

**e-1. Credit for paid service as an emergency medical services technician, paramedic or in another title where the member performs emergency medical services for any county, city, village, town, fire district or police district, and paid service as a public safety dispatcher, emergency responder, emergency operator, emergency complaint operator, emergency services dispatcher or in another title where the member performs emergency communication services for any county, city, village, town, fire district or police district shall also be deemed to be creditable service and shall be included in computing years of total service for retirement pursuant to this section.**

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

§ 4. 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.

§ 5. This act shall take effect immediately.

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

This bill would allow members of the New York State and Local Employees' Retirement System (NYSLERS) employed by Nassau County as a fire marshal to receive credit for prior service in a variety of titles. This includes, but is not limited to, service as a regional state park police officer, environmental conservation police officer, forest ranger, airport firefighter with the Division of Military and Naval Affairs, emergency medical services technician, and public safety dispatcher. No payment by the member would be required.

Insofar as this bill affects NYSLERS, there are approximately 25 benefiting members with annual salary of $4 million as of March 31, 2025. These members would be immediately granted about 75 years of service credit, generating a past service cost of $4.01 million to be borne by Nassau County as a one-time payment. If Nassau County elects to amortize this cost over 10 years, the cost for each year will be $512,000.

The number of future members who could be affected by this legislation cannot be readily determined. For each additional year of service credit granted pursuant to this legislation, there will be additional costs averaging 25% of the member's compensation.

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 May 27, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-113. 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.