STATE OF NEW YORK

9549

IN SENATE

March 24, 2026

Introduced by Sen. COONEY -- 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 prior police service with an accredited police agency outside of the state of New York

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

Section 1. Subdivision c of section 381-b of the retirement and social security law is amended by adding a new paragraph 3 to read as follows:

(3) (i) Prior police service with an accredited police agency outside of the state of New York. A member, upon application to the retirement system, may obtain a total of up to three years of service credit for prior police service performed as a paid police officer within the United States but outside of the state, provided such service was performed with an accredited police agency. To obtain such credit, a member shall pay the retirement system, for deposit in the fund used to accumulate employer contributions, a sum equal to the product of the number of years being claimed and the applicable contribution rate of such member's current tier status earned during the twelve months of credited service immediately preceding the date that the member made application for credit pursuant to this paragraph. To be eligible to receive prior service credit under this paragraph, a member shall make application prior to the effective date of such member's retirement.

(ii) A member shall have at least five years of credited service (not including service granted hereunder) to be eligible to receive credit under this paragraph.

§ 2. This act shall take effect on the one hundred twentieth day after it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.

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

This bill would allow any State Trooper to purchase up to three years of service credit in the New York State and Local Police and Fire

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

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Retirement System for paid employment as a police officer with an "accredited police agency" in another state.

Except for military service credit, current law only allows for crediting prior service for periods of paid employment with a participating employer in a New York State public retirement system.

We estimate that the past service cost will average 32 percent of the member's annual salary for each year of additional service that is credited. This cost will be reduced by member contributions, estimated to be 0 percent for Tier 2, 3 percent for Tier 5, and 6 percent for Tier 6 members. All remaining costs will be billed to the state of New York annually, based on those benefiting from this provision.

Further, we anticipate significant administrative costs to implement the provisions of this legislation.

The number of current and future members who could be affected by this legislation cannot be readily determined.

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 March 3, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-134. 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.