

# STATE OF NEW YORK

2591

2025-2026 Regular Sessions

## IN ASSEMBLY

January 21, 2025

Introduced by M. of A. GRAY, BLANKENBUSH, JENSEN -- read once and referred to the Committee on Governmental Employees

AN ACT granting David Morse, the parent of firefighter Peyton Morse, accidental death benefits

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

1 Section 1. Notwithstanding the provisions of any general or special  
2 law, rule or regulation to the contrary, David Morse who is the parent  
3 of Peyton Morse who was previously employed by the city of Watertown as  
4 a firefighter and was a Tier 6 member of the New York State and Local  
5 Police and Fire Retirement System at the time of his death on March 12,  
6 2021 shall be eligible to file for any accidental death benefits that  
7 are available under section 361 and section 361-a of the retirement and  
8 social security law. Upon filing, David Morse shall be eligible to  
9 receive such accidental death benefit. Any amounts previously paid to  
10 Peyton Morse, his estate or David Morse prior to the filing of the  
11 application for benefits pursuant to this act shall be deducted from the  
12 benefit payable thereafter.

13 § 2. All costs pursuant to this act shall be borne by the state of New  
14 York.

15 § 3. This act shall take effect immediately.

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

This bill would make David Morse eligible to receive an accidental death benefit, payable due to the death of their child Peyton Morse, pursuant to Sections 361 and 361-a of the Retirement and Social Security Law (RSSL). Peyton Morse was a firefighter employed by the City of Watertown and a member of the New York State and Local Police and Fire Retirement System until March 12, 2021, the date of their death. Peyton Morse did not have a statutory beneficiary eligible to receive an accidental death benefit pursuant to Sections 361 and 361-a of the RSSL, so an ordinary death benefit was paid.

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

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If this bill is enacted during the 2025 Legislative Session, there will be an immediate past service cost of approximately \$1.70 million which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2026.

Summary of relevant resources:

Membership date as of March 31, 2024 was used in measuring the impact of the proposed change, the same data used in the April 1, 2024 actuarial valuation. Distributions and other statistics can be found in the 2024 Report of the Actuary and the 2024 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2024 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The Market Assets and GASB Disclosures are found in the March 31, 2024 New York State and Local Retirement System Financial Statements and Supplementary Information.

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

This estimate, dated January 8, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-001. As Chief Actuary of the New York State and Local Retirement System, 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.