

STATE OF NEW YORK

9596

IN SENATE

March 26, 2026

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

AN ACT to permit accidental death benefits and/or special accidental death benefits to be awarded to the beneficiary of Patricia Espinosa

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 law, rule or regu-
2 lation to the contrary, Patricia Espinosa, who was a member of the New
3 York state and local police and fire retirement system employed as a
4 police officer by the county of Nassau, and who died on January 31, 2026
5 as the result of an accident which occurred while she was travelling to
6 work, shall be deemed to have died as the natural and proximate result
7 of an accident sustained in the performance of duty. The statutory bene-
8 ficiary or beneficiaries of Patricia Espinosa shall be eligible to
9 receive the accidental death benefit and/or special accidental death
10 benefit if an application therefor is filed within one year of the
11 effective date of this act. Any amounts paid by the New York state and
12 local police and fire retirement system as the result of the death of
13 Patricia Espinosa prior to the receipt of the accidental death benefit
14 and/or special accidental death benefit pursuant to this section shall
15 be deducted from the benefit payable on an actuarially equivalent basis
16 over the expected future lifetime of the statutory beneficiary or bene-
17 ficiaries.

18 § 2. All costs associated with this act shall be borne by the county
19 of Nassau.

20 § 3. This act shall take effect immediately and shall be deemed to
21 have been in full force and effect on and after January 31, 2026.

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

This bill would make the statutory beneficiaries of deceased police officer Patricia Espinosa eligible to receive an accidental death benefit pursuant to sections 361 and 361-a of the retirement and social security law (RSSL). The current death benefit will be recalculated, and payment will be made to the statutory beneficiaries retroactive to January 31, 2026, the date of Patricia Espinosa's death.

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

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There will be an immediate past service cost of \$3.18 million borne by the county of Nassau as a one-time payment. This cost assumes that payment will be made on February 1, 2027.

This bill will not increase the county of Nassau's annual contributions.

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 26, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-143. 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.