

# OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200  
Hartford, CT 06106 ◊ (860) 240-0200  
<http://www.cga.ct.gov/ofa>

sHB-5279

AN ACT CONCERNING AUTHORITY TO DECLARE THAT A  
FIREFIGHTER OR POLICE OFFICER DIED IN THE LINE OF DUTY.

## ***OFA Fiscal Note***

### ***State Impact:***

<b>Agency Affected</b>	<b>Fund-Effect</b>	<b>FY 25 \$</b>	<b>FY 26 \$</b>
Higher Education Constituent Units	Tuition Funds - Potential Revenue Loss	Minimal	Minimal
Department of Emergency Services and Public Protection	GF - Potential Cost	Minimal	Minimal
State Comptroller - Fringe Benefits	GF - Potential Cost	See Below	See Below

Note: GF=General Fund

### ***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>	<b>FY 25 \$</b>	<b>FY 26 \$</b>
Various Municipalities	Potential Revenue Loss	See Below	See Below
Various Municipalities	Potential Cost	See Below	See Below

## ***Explanation***

The bill allows a police or fire chief to declare that a police officer or firefighter died in the line of duty under certain circumstances, resulting in the potential impacts described below, to the extent that more deaths are declared as in the line of duty.

## **State Tuition Waivers**

The bill, which provides a tuition waiver to a public institution of

Primary Analyst: RP  
Contributing Analyst(s): SB, DD, LG, NN  
Reviewer: PR

4/2/24

higher education to eligible family members, could result in a minimal tuition revenue loss beginning in FY 25. The value of a waiver, depending on the institution ranges from approximately \$4,608 to \$17,012.

### **Police Association of Connecticut Relief Payments**

The Department of Emergency Services and Public Protection is required to pay relief to the surviving spouse or child of a police officer who is killed in the line of duty and is a member of the Police Association of Connecticut, resulting in a minimal potential cost beginning in FY 25. The death benefit is \$20,000, plus \$100 per week per child to the guardian of all dependent children from the date of death to that child's 18th birthday.

### **Property Tax Abatement**

The bill may result in a potential revenue loss to various municipalities beginning in FY 25. Current law allows municipalities to adopt an ordinance to abate a portion of property taxes for the surviving spouse of a qualified individual who dies in the line of duty. This bill will have no impact on municipalities that have not adopted this ordinance.

### **Survivor Benefits**

The bill may also result in more survivor benefits being distributed. If a survivor opts into the state health plan as a survivor benefit, then the state will realize potential costs between \$11,600 and \$30,300<sup>1</sup> per occurrence, and municipalities will realize potential costs between \$13,900 and \$36,200<sup>2</sup> per occurrence for the cost of medical plan premiums.

The bill can also result in an increase in claims for the police and firefighter survivors' benefit fund and survivor pension benefits which

---

<sup>1</sup> State Employee Health Plan rates for July 2023 – June 2024

<sup>2</sup> Connecticut Partnership Plan 2.0 rates for April 1, 2024 – June 30, 2024

would not result in a fiscal impact to the state as these are non-appropriated funds police officers and firefighters pay into.

***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to the number of qualifying line of duty deaths.

*Sources: Office of Legislative Research Report 2023-R-0081*