



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: **SB0208: Revise definition of "dependent child" in highway patrol, police, and firefighter retirement systems**

Primary Sponsor: Laura Smith Status: As Introduced

☐ Included in the Executive Budget ☐ Needs to be included in HB 2 ☐ Significant Local Gov Impact  
☐ Significant Long-Term Impacts ☐ Technical Concerns ☐ Dedicated Revenue Form Attached

### FISCAL SUMMARY

	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
<b>Expenditures</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Revenues</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Net Impact</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>General Fund Balance</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

### Description of fiscal impact

SB 208 revises the definition of "dependent child" in the Highway Patrol Officers' Retirement System, Municipal Police Officers' Retirement System and Firefighters Unified Retirement System. There is no fiscal impact to the state.

### FISCAL ANALYSIS

#### Assumptions

#### Public Employees Retirement Board

- SB 208 amends the definition of "dependent child" within the Highway Patrol Officers' Retirement System, the Municipal Police Officers' Retirement System and the Firefighters' Unified Retirement System to allow for a child who is older than 18 and attending high school to continue to receive a monthly benefit until they graduate high school.
- SB 208 adds the term "secondary" educational institution into the definition of "dependent child" at 19-6-101, 19-9-104, and 19-13-104, MCA.

JS  
Sponsor's Initials

02/04/2025  
Date

[Signature]  
Budget Director's Initials

2/4/2025  
Date

