



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: SB0316.01: Revising disability retirement provisions for MPORS and FURS

Primary Sponsor: Daniel Zolnikov

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</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>	<u>FY 2028</u> <u>Difference</u>	<u>FY 2029</u> <u>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>				

### Description of fiscal impact

SB 316 revises the disability retirement benefit provision for the Municipal Police Officers' Retirement System (MPORS) and the Firefighters' Unified Retirement System (FURS). There is no fiscal impact to the state.

### FISCAL ANALYSIS

#### Assumptions

#### Public Employees Retirement Board

1. SB 316 adds a line of duty disability in the MPORS and FURS systems.
2. A member of MPORS or FURS who becomes disabled as a direct result of a member's service in the line of duty will receive a line of duty disability benefit calculated as:
  - a. Before completing 20 years of membership service, a benefit equal to one-half of the members final average compensation;
  - b. After completing 20 years or more of membership service, a benefit equal to 2.5% of the member's highest or final average compensation for each year of service credit accrued.
3. The line of duty disability benefit formula in MPORS and FURS would remain the same as the current disability statute in each plan and therefore, there is no fiscal impact to either plan.
4. The effective date of this act is January 1, 2026.

NO SPONSOR SIGNATURE

2/18

Sponsor's Initials

Date



Budget Director's Initials

2/17/2025

Date