

# JLBC Fiscal Note

**BILL #** SB 1135

**TITLE:** death benefits; burial costs

**SPONSOR:** Gowan

**PREPARED BY:** Ethan Scheider

**STATUS:** Senate Engrossed

## Description

The bill would increase the death benefit for burial costs by \$5,000 for an employee who sustains an occupational injury causing death.

## Estimated Impact

We estimate that the bill would have a total ongoing annual cost of \$50,000 to Arizona government employers beginning in FY 2027. Of this amount, the annual impact to the state would be \$5,000 from the Risk Management Fund, and the annual local government impact would be \$45,000.

## Analysis

Our estimate assumes the following:

- 1) According to the Bureau of Labor Statistics (BLS) Census of Fatal Occupational Injuries, there were a total of 25 state and local government occupational deaths from 2021-2024 in Arizona.
- 2) Of the 25 deceased employees, 2 were state government employees and 23 were local government employees, yielding an average of 0.5 state government employee deaths and 5.75 local government employee deaths per year. When rounded up, we assume 1 state and 6 local government deaths per year.
- 3) Between the data from BLS and the International Association of Fire Fighters, a total of 1 state and 9 local employees are expected to qualify for the death benefit annually. At \$5,000 per employee, the state cost would be \$5,000 and the local cost would be \$45,000.
  - The BLS data does not include firefighters who die each year from cancer or illness caused by their employment. Under A.R.S. § 23-901.09, firefighters and fire investigators are eligible to receive workers' compensation benefits if diagnosed with cancer. Due to the nature of their employment, any contraction of the eligible cancers are deemed to arise out of employment.
  - According to the International Association of Fire Fighters, an annual average of 3 Arizona firefighters died from cancer between 2023 to 2025.
  - We assume that the estimated 3 firefighters that suffer cancer or illness related line of duty deaths per year would be local government employees.

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