



OFFICE OF THE
ARIZONA STATE TREASURER



Prop 311 Q&A

1. What is the definition of “first responders” for purposes of the state death benefit?

- A. Under A.R.S. § 38-1171(1)(a), “first responder” has the same meaning as prescribed in A.R.S. § 13-1204. Both statutes define “first responder” to include a:
- Peace officer;
 - Firefighter, fire marshal, fire inspector, emergency medical care technician or paramedic who is engaged in the execution of any official duties;
 - Tribal police officer;
- Under A.R.S. § 38-1171(1)(b), includes:
- Member of the Arizona National Guard who is on state active duty in Arizona;
 - Correctional officer employed directly by the state department of corrections;
 - A pilot who is employed by a law enforcement agency.

2. Who files a notification for the state death benefit?

- A. Section 38-1172 requires that the notification be submitted by the “first responder’s employer.” As A.R.S. § 38-1171 does not define the term “employer,” the appropriate agency, district, public subdivision, or tribal entity employing the first responder will identify the appropriate “employer” for purposes of compliance.

3. How does an employer submit a notification for a state death benefit?

- A. When a first responder has qualified for the state death benefit, an employer should complete and submit a “ASTO – Certification For Payment Under A.R.S. § 38-1172” form. Email ContactASTO@aztreasury.gov for the form.

ASTO reserves the right to request additional documents to support the request.

4. Is the benefit payment taxable?

- A. The payment from state supplemental benefit fund paid to a surviving spouse or surviving children of a first responder killed in the line of duty may be tax-free under Internal Revenue Code § 104(a)(6)(B) and/or Arizona tax law. Recipients of the benefit payment should consult a tax advisor before filing their taxes and declaring any part of the benefit as exempt under on their state and federal tax returns.

5. What if there is not enough money remaining in the fund to pay the claims received?

- A. ASTO will review claims in the order they are received. Approved claims will be paid within thirty days upon the availability of funds. Under A.R.S. § 38-1173, “the state supplemental benefit is established consisting of monies deposited pursuant to section 12-116.12 and monies appropriated by the legislature.”

6. Is there a time limit on when a claim can be filed after the death of the first responder?

- A. The new statutes give no indication of a particular time limit, although other legal time limitations may apply.



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7. How will the payment be delivered to the payee?

- A. The Treasurer's Office will make payment via warrants or checks. *See* A.R.S. § 35-185.
The payment will be picked up or mailed to the employer for delivery to the payee.

8. Can payments be made to a trust or other entity on behalf of the first responder? If surviving children are minors, how will the payment be handled?

- A. A.R.S. § 38-1172 enumerates those who are eligible to receive the state death benefit. ASTO will only pay the state death benefit to those listed, not any trust or other entity.

However, in the case of minor children under the age of 21, the monies will be transferred pursuant to the Arizona Uniform Transfers to Minors Act. *See* A.R.S. § 14-7651 *et seq.* The monies will be "paid or delivered to a broker or financial institution for credit to an account in the name of the transferor, an adult other than the transferor or a trust company, followed in substance by the words, '[CUSTODIAN NAME] as custodian for [MINOR'S NAME] under the Arizona uniform transfers to minors act.'" A.R.S. § 14-7659(A)(2).

For questions regarding the state death benefit, email ContactASTO@aztreasury.gov.