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367	(1) (a) Subject to Subsection (1)(b), and in accordance with this section, an employer
368	shall allow the surviving spouse and children of a member whose death is classified by the
369	Utah State Retirement Office as a line-of-duty death under the provisions of Title 49, Utah
370	State Retirement and Insurance Benefit Act, to remain eligible for health coverage under the
371	employer's group health plan as if the surviving spouse was an employee of the employer.
372	(b) (i) The employer shall pay 100% of the premium costs and, if the health coverage is
373	a high-deductible plan, the employer share of any contribution into a health savings account for
374	the surviving spouse and dependent children as described under Subsections (1)(a) and (2), and
375	may not require payment from the surviving spouse for premium costs or health savings
376	account contributions as a condition of qualifying to continue to receive the health coverage.
377	(ii) For the first 24 months after the line-of-duty death, the employer shall pay the
378	amount specified under Subsection (1)(b)(i).
379	(iii) Beginning 25 months after the line-of-duty death, an employer may pay the
380	amount specified under Subsection (1)(b)(i) through a cost-sharing agreement associated with
381	the trust fund created under Section 53-17-301.
382	(2) An employer shall allow a surviving spouse and children to remain eligible to
383	receive health coverage from the employer under this section at the option of the surviving
384	spouse until:
385	(a) the surviving spouse \$→ remarries or ←\$ becomes eligible for Medicare \$→,
385a	whichever comes first ←Ŝ; and
386	(b) a child reaches the age of 26.
387	(3) This section does not apply to a member who:
388	(a) does not qualify for a line-of-duty death benefit under the provisions of Title 49,
389	Utah State Retirement and Insurance Benefit Act;
390	(b) at the time of death did not receive or qualify to receive employer group health
391	coverage; or
392	(c) is covered under the provisions of Section 49-20-406.
393	Section 12. Section 53-17-301 is enacted to read:
394	Part 3. Cost-Sharing Agreements
395	53-17-301. Cost-sharing agreements Deadlines Terms Reports
396	Rulemaking.
397	(1) An employer may elect until June 30, 2017, to participate in the trust fund by: