

STATE OF NEW YORK

8878

IN ASSEMBLY

January 19, 2022

Introduced by M. of A. MORINELLO -- read once and referred to the Committee on Local Governments

AN ACT to amend chapter 658 of the laws of 1978 relating to incorporation of the Lewiston No. 1 Volunteer Exempt Firemen's Benevolent Association, in relation to its purpose and the use of foreign fire insurance premium taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 3 of chapter 658 of the laws of 1978 relating to
2 incorporation of the Lewiston No. 1 Volunteer and Exempt Firemen's
3 Benevolent Association, is amended to read as follows:

4 § 3. Purposes. The purposes of such corporation shall be the mainte-
5 nance of suitable headquarters for, and the promotion of friendly asso-
6 ciation for the betterment of the members of such corporation and their
7 relations with the community, for the promotion of fraternal intercourse
8 among the members of such corporation, to study and disseminate among
9 the members of such corporation the most efficient manner of fighting
10 fires and the relief, aid and assistance of such members and their
11 families who are injured, disabled or indigent, to promote and safeguard
12 the welfare of the volunteer members of the corporation, and their fami-
13 lies; to provide for the health and safety of the volunteer members of
14 the corporation; and to enhance the morale of the volunteer members of
15 the corporation by providing social and recreational activities for the
16 volunteer members of the corporation, and to acquire real and personal
17 property such as may be necessary for the purposes herein set forth and
18 the promotion of the welfare of the volunteer fire service within the
19 territory now served or which may hereafter be served by the Lewiston
20 Fire Company No. 1 of the village of Lewiston, New York, Inc.

21 § 2. Section 7 of chapter 658 of the laws of 1978 relating to incorpo-
22 ration of the Lewiston No. 1 Volunteer and Exempt Firemen's Benevolent
23 Association, as amended by chapter 22 of the laws of 1985, is amended
24 to read as follows:

25 § 7. Precept for payment of foreign fire insurance premium taxes. Such
26 corporation shall collect and there shall be paid to it all taxes

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 imposed by section nine thousand one hundred four of the insurance law
2 for fire department use and benefit upon premiums for insurance against
3 loss or damage by fire covering property within the territory protected
4 by Lewiston Fire Company No. 1 of the village of Lewiston, New York,
5 Inc., located in the town of Lewiston, Niagara county, New York. The
6 officers of said corporation designated by its by-laws to collect and
7 receive the aforesaid tax shall have all the powers and be subject to
8 all the provisions of the insurance law, relating to treasurers of fire
9 departments. Such corporation shall also be entitled to receive a share
10 of the tax imposed by section nine thousand one hundred five of the
11 insurance law, based upon the business written in the territory with
12 respect to which it is entitled to collect and receive the tax under
13 section nine thousand one hundred four of the insurance law. Such taxes
14 shall only be used [~~for the care and relief of disabled or indigent~~
15 ~~volunteer and exempt volunteer firemen and their families~~] by the corpo-
16 ration in furtherance of its purposes as set forth in section three of
17 this act.

18 § 3. This act shall take effect immediately and shall apply to taxes
19 due on premiums received on and after January 1, 2022.