

# STATE OF NEW YORK

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9322

## IN ASSEMBLY

February 23, 2022

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Introduced by M. of A. GRIFFIN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax exemption for an active volunteer firefighter and a volunteer ambulance worker

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

1 Section 1. Subsection (b) of section 612 of the tax law is amended by  
2 adding a new paragraph 42 to read as follows:

3 (42) For the taxable year two thousand twenty-one, any income received  
4 by an individual who served as an active volunteer firefighter as  
5 defined in subdivision one of section two hundred fifteen of the general  
6 municipal law or as a volunteer ambulance worker as defined in subdivi-  
7 sion fourteen of section two hundred nineteen-k of the general municipal  
8 law for the entire taxable year of two thousand twenty-one, to the  
9 extent includible in gross income for federal income tax purposes, but  
10 not to exceed fifteen thousand dollars.

11 § 2. This act shall take effect immediately.

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

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