

STATE OF NEW YORK

1960

2021-2022 Regular Sessions

IN SENATE

January 16, 2021

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

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.

LBD03684-01-1