STATE OF NEW YORK

10630--A

IN ASSEMBLY

March 13, 2026

Introduced by M. of A. SOLAGES, CASHMAN, GRIFFIN, BURDICK, SAYEGH, WOERNER, SHIMSKY, STERN, BENEDETTO, CRUZ, BRONSON, DURSO, DeSTEFANO, E. BROWN, BEEPHAN, NOVAKHOV, BRABENEC, GANDOLFO, KAY, P. CARROLL, WIEDER, BENDETT -- read once and referred to the Committee on Local Governments -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the general municipal law, the volunteer firefighters' benefit law and the town law, in relation to providing pay per call and paid on call stipends for volunteer firefighters and travel expense reimbursement for call response; to amend the labor law, in relation to the definitions of "employee" and remuneration; to amend the civil service law, in relation to providing volunteer firefighters in the exempt class; to amend the tax law, in relation to including nominal fees paid to volunteer firefighters within the New York adjusted gross income of a resident individual; and to amend the general municipal law, in relation to establishing the volunteer fire service nominal compensation assistance fund

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

Section 1. The general municipal law is amended by adding a new section 200-aaa to read as follows:

§ 200-aaa. Pay per call and paid on call nominal compensation (stipends) for volunteer firefighters. 1. For purposes of this section:

(a) "fire department" and "fire company" shall have the meanings as defined in section three of the volunteer firefighters' benefit law;

(b) "nominal fee" means payment to a volunteer firefighter of a stipend, fee, gift card or gift certificate, gratuity, or other qualifying item of monetary value;

(c) "pay per call compensation (stipend)" means payment of a nominal fee to a volunteer firefighter of a stipend for response to an emergency call of their fire department or fire company as defined in the local rules and regulations established for the program;

(d) "paid on call compensation (stipend)" means a payment of a nominal fee to a volunteer firefighter for participating in a standby activity

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

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as defined in the local rules and regulations established for the program;

(e) "volunteer firefighter" shall have the same meaning as defined in section three of the volunteer firefighters' benefit law. An active volunteer firefighter may participate in a pay per call and paid on call stipend program adopted under this statute and such participation shall not cause that volunteer firefighter or call firefighter to be considered a paid firefighter as that term is used in section one hundred seventy-six of the town law or any other statute;

(f) "call firefighter" means a volunteer firefighter participating in a pay per call and paid on call compensation (stipend) program. Such participation shall not change such firefighter's volunteer status; and

(g) "authority having jurisdiction" means the governing body of a city, town, village, or fire district which maintains a volunteer fire department or volunteer fire company and elects to provide a nominal fee to volunteer firefighters pursuant to this section.

2. The governing body of a city, town, village, fire district, fire protection district, any other entity that operates a volunteer fire department or company, an independent volunteer fire company, or an independent fire company may by local law, ordinance, or resolution, elect to authorize a fire company under its jurisdiction to provide a nominal fee to volunteer firefighters for each response to a fire or other emergency and/or providing certain standby services.

3. A pay per call and/or paid on call compensation (stipend) program for volunteer firefighters approved by the governing body of a city, town, village, fire district, fire protection district, or any other entity that elects to authorize a volunteer fire department or company, an independent volunteer fire company, or an independent fire company to provide a nominal fee to volunteer firefighters shall promulgate basic rules for the program. The program may later be discontinued by the authority having jurisdiction in the same manner it elected to start a program if it determines that the program no longer is in the best interests of the community served. Only the authority having jurisdiction may authorize the expenditure of its operating funds on such program. A volunteer fire department or company, an independent volunteer fire company, or an independent fire company that operates as a fire corporation may authorize the expenditure of department, company or corporate funds on the program with the consent of the authority having jurisdiction. A volunteer firefighter may only receive compensation or be paid one stipend per activity.

4. The amount of such pay per call compensation (stipends) shall be set by the entity that has authorized the program:

(a) Total annual nominal compensation per volunteer firefighter paid pursuant to this section shall be less than an amount which would result in the nominal fee being regarded as compensation and subject to the "Fair Labor Standards Act of 1938," 29 U.S.C. s.201 et seq., for the volunteer's first responder services; and

(b) Exempt from payroll and income taxation under New York state law; and

(c) Any nominal fee provided under this section shall not be deemed remuneration or gratuity under the volunteer firefighters' benefit law or any other provision of law and shall not interfere with or impact the volunteer status of volunteer firefighters under the volunteer firefighters' benefit law or any other provision of law; and

(d) Any nominal fee provided shall neither alter nor impair the rights or abilities of a volunteer firefighter as a participant entitled to receive benefits pursuant to article eleven-A of this chapter.

5. Volunteer firefighters may waive their right to participate in a pay per call and paid on call compensation (stipend) program created for their fire department or fire company and may respond to emergency calls without receiving any stipend payments. Volunteer firefighters wishing to waive their right to participate in the program shall file a written waiver with the authority managing the program on the form it creates for that purpose. Failure to register for the program if registration is required shall also serve as a waiver.

6. Volunteer firefighters receiving pay per call and paid on call stipends must meet all criteria and requirements necessary to be an active volunteer firefighter. They shall meet all entry level and periodic physical examination requirements set by the authority having jurisdiction over the fire department or fire company and approved by its physician to permit volunteer firefighters to respond to emergency calls and render assistance at emergency calls. They shall meet all training requirements for volunteer firefighters established by the office of fire prevention and control best practices initiative, the department of health (relative to rendering emergency medical services) and the local authority having jurisdiction over the fire department or fire company. They shall meet attendance requirements set by the local authority having jurisdiction over the fire department or fire company. The authority having jurisdiction over a program may deny payments to personnel who do not meet those requirements.

7. Eligible personnel will be active members, who are adequately trained and qualified to rapidly respond to all types of emergency calls. No nominal fee shall be paid to personnel who do not respond to emergency calls on apparatus, ambulances, and vehicles to the scene of these emergency calls and meet all the minimum qualifications set forth, based upon rules set for emergency responses by the authority having jurisdiction.

8. Volunteer firefighters receiving a nominal fee under this section shall be permitted to earn points and receive payments under a service award program adopted for their fire department or fire company under article eleven-A of this chapter.

§ 2. Subdivision 3 of section 3 of the volunteer firefighters' benefit law, as amended by section 1 of part H of chapter 55 of the laws of 2023, is amended to read as follows:

3. "Line of duty" means the performance by a volunteer firefighter as a volunteer firefighter of the duties and activities described in subdivision one of section five of this chapter and the same such duties and activities performed for a specialized team established pursuant to the provisions of section two hundred nine-bb of the general municipal law for which the volunteer firefighter does not receive any remuneration or a gratuity and shall be deemed to include any date of injury as determined by the workers' compensation board pursuant to the provisions of section forty-one of this chapter. The following shall not be deemed to be remuneration or a gratuity: receipt of a training stipend as outlined in section two hundred-aa of the general municipal law; a payment of a nominal fee outlined in section two hundred-aaa of the general municipal law; reimbursement of expenses for meals, lodging and actual and necessary travel; the receipt of a mileage allowance in lieu of travel expense; reimbursement of expenses for registration and tuition fees payable under section seventy-two-g of the general municipal law, and

the acceptance of transportation, food, drink, shelter, clothing and similar items while on duty or engaged in such activities.

§ 3. Paragraph c of subdivision 1 of section 205-g of the general municipal law, as amended by section 3 of part H of chapter 55 of the laws of 2023, is amended to read as follows:

c. "Line of duty" means the performance by a volunteer firefighter of the duties and activities described in subdivision one of section five of the volunteer firefighters' benefit law and the same such duties and activities performed for a specialized team established pursuant to the provisions of section two hundred nine-bb of this article for which the volunteer firefighter does not receive any remuneration or a gratuity and shall be deemed to include any date of injury as determined by the workers' compensation board pursuant to the provisions of section forty-one of the volunteer firefighters' benefit law. The following shall not be deemed to be remuneration or a gratuity: reimbursement of expenses for meals, lodging and actual and necessary travel; the receipt of a mileage allowance in lieu of travel expense; reimbursement of expenses for registration and tuition fees payable under section seventy-two-g of this chapter, the acceptance of transportation, food, drink, shelter, clothing and similar items while on duty or engaged in such activities; [~~and~~] receipt of a training stipend as outlined in section two hundred-aa of this article**; and payment of a nominal fee as outlined in section two hundred-aaa of this article or section seventy-two-g of this chapter**.

§ 4. Subdivision 2 of section 517 of the labor law is amended by adding a new paragraph (j) to read as follows:

(j) Any nominal fee paid to a volunteer firefighter pursuant to section two hundred-aaa or section seventy-two-g of the general municipal law.

§ 5. Paragraphs (c), (m) and (n) of subdivision 5 of section 651 of the labor law, as amended by chapter 391 of the laws of 2024, are amended to read as follows:

(c) as an outside [~~salesman~~] **salesperson**;

(m) by a federal, state or municipal government or political subdivision thereof**, including volunteer firefighters as defined in section three of the volunteer firefighters' benefit law**; (n) as a volunteer at a recreational or amusement event run by a business that operates such events, provided that no single such event lasts longer than eight consecutive days and no more than one such event concerning substantially the same subject matter occurs in any calendar year, where (1) any such volunteer shall be at least eighteen years of age, (2) a business seeking coverage under this paragraph shall notify every volunteer in writing, in language acceptable to the commissioner, that by volunteering [~~his or her~~] **their** services, such volunteer is waiving [~~his or her~~] **their** right to receive the minimum wage pursuant to this article, and (3) such notice shall be signed and dated by a representative of the business and the volunteer and kept on file by the business for thirty-six months;

§ 6. Paragraph (e) of subdivision 1 of section 41 of the civil service law, as added by chapter 790 of the laws of 1958, is amended and a new paragraph (f) is added to read as follows:

(e) all other subordinate offices or positions for the filling of which competitive or non-competitive examination may be found to be not practicable. Not more than one appointment shall be made to or under the title of any office or position placed in the exempt class pursuant to

the provisions of this paragraph, unless a different number is specifically prescribed in the rules[.]; and

(f) all volunteer firefighters as defined by section three of the volunteer firefighters' benefit law.

§ 7. Subdivision 7 of section 201 of the civil service law is amended by adding a new paragraph (h) to read as follows:

(h) The term "public employee" shall not mean a volunteer firefighter as defined by section three of the volunteer firefighters' benefit law for purposes of this article.

§ 8. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 41-a to read as follows:

(41-a) The amount of any nominal consideration paid to a volunteer firefighter as provided for in sections two hundred-aaa and seventy-two-g of the general municipal law, to the extent that such amount is includable in gross income for federal income tax purposes.

§ 9. Section 209-d of the general municipal law, as amended by chapter 476 of the laws of 2018, is amended to read as follows:

§ 209-d. Contracts for outside service by volunteer fire departments and companies. Notwithstanding any other provision of law, no contract shall be made by a municipality or fire district whereby the services of a volunteer fire department or company are to be supplied outside of such municipality or fire district to provide (1) fire protection, (2) emergency service in case of accidents, calamities or other emergencies, or (3) general ambulance service pursuant to the provisions of section two hundred nine-b of this article, unless such volunteer fire department or company consents thereto. Any such contract may provide for the payment of a portion of the consideration expressed therein to such volunteer fire department or company to be expended for fire department or company purposes only. If the municipality or fire district owns all of the fire apparatus to be used in carrying out the contract, the portion of the consideration which may be paid to such volunteer fire department or company shall not exceed thirty-five per centum, unless a greater portion was being so paid on March fifteenth, nineteen hundred forty-one, under a contract entered into on or before that date, in which event a not greater portion than was being paid on said date may be paid to such volunteer fire department or company in respect to any contract entered into on or after such date. No payments shall be made to individual volunteer firefighters as compensation for rendering such outside service. The payment of a nominal fee to a volunteer firefighter pursuant to section two hundred-aaa of this article and section seventy-two-g of this chapter shall not constitute compensation for rendering such outside service.

§ 10. The section heading of section 72-g of the general municipal law, as amended by chapter 236 of the laws of 2006, is amended and a new subdivision 4 is added to read as follows:

Expenses of volunteer firefighters attending training schools and instruction courses, and reimbursement for travel expenses incurred in response to emergency calls.

4. The governing body of a city, town, village, fire district, fire protection district, any other entity that operates a volunteer fire department or company, an independent volunteer fire company, or an independent fire company may by local law, ordinance, or resolution, elect to authorize volunteer firefighters serving a fire department or fire company under their control to be permitted to receive reimbursement for travel expenses related to responding to emergency calls of said department or company and may fund the cost of such reimbursement.

Such volunteer firefighters may be paid a reasonable mileage allowance for each mile actually and necessarily traveled by the volunteer firefighter in attending such emergency call of their fire department. Such mileage allowance shall not exceed the standard travel allowance for mileage adopted or prescribed for federal income tax purposes. Any claim for such expenses or reimbursement shall have endorsed thereon, or attached thereto, a statement by the chief officer of the fire department that the attendance of such volunteer at said emergency call was verified and that the volunteer responded to the scene of the emergency in accordance with the rules of the department or company. In the alternative the reimbursement program may provide a gasoline gift card valued at the cost of the fuel that would have been used for such emergency responses.

§ 11. Subdivision 18 of section 176 of the town law is amended by adding a new paragraph 18 to read as follows:

(18) the cost of providing a pay per call or paid on call stipend program for volunteer firefighters of the fire department and fire companies of the fire district pursuant to section two hundred-aaa of the general municipal law and the cost of providing travel expense reimbursements for volunteer firefighters responding to emergency calls pursuant to section seventy-two-g of the general municipal law.

§ 12. The general municipal law is amended by adding a new section 210-a to read as follows:

§ 210-a. Volunteer fire service nominal compensation assistance fund. 1. There is hereby established in the custody of the comptroller to be known as the "volunteer fire service nominal compensation assistance fund" (hereinafter the "fund"). The fund shall consist of moneys appropriated thereto by the legislature, any grants, gifts, or bequests made to the fund from any public or private source, and any interest or investment earnings accrued thereon. The sum of fifteen million dollars is hereby authorized to be appropriated to the fund for the initial capitalization thereof, subject to appropriation by the legislature.

2. Moneys in the fund shall be used exclusively to provide financial assistance to eligible fire districts and fire companies for the purpose of establishing, administering, and funding nominal fee programs authorized pursuant to this section. No moneys from the fund shall be used for any capital expenditure, apparatus purchase, administrative overhead unrelated to the nominal compensation program, or any purpose other than the direct payment of nominal fees to volunteer firefighters as defined in this section.

3. To be eligible to receive moneys from the fund, the governing board of the applicable city, village, or town authorities having, by law, control over the prevention or extinguishment of fires therein as set forth in paragraph (e) of section fourteen hundred two of the not-for-profit corporation law shall demonstrate that:

(a) the annual revenues of the fire company whose members would be eligible to receive a nominal fee are below the audit threshold established pursuant to section two hundred nine-z of this chapter, as such thresholds may be amended from time to time, which thresholds currently require independent certified public accountant audits for fire companies whose annual revenues meet or exceed applicable statutory minimums, such that eligible applicants under this section are those whose annual revenues fall below the applicable audit threshold and who are therefore not required to obtain an independent certified public accountant audit of their financial statements under current law;

(b) the governing board of the applicable city, village, or town has authorized the payment of nominal fees to volunteer firefighters pursuant to section two hundred ten of this article by local law, ordinance, or resolution;

(c) to further these objectives, the governing board of the applicable city, village, or town, by resolution, shall adopt internal policies and procedures governing the award and administration of any funds used for providing nominal consideration and shall review annually such policies and procedures;

(d) the governing board of a city, village, or town authorities having control over the prevention or extinguishment of fires therein has submitted its annual financial report to the office of the state comptroller in such form and containing such information as the office shall prescribe, including documentation of annual revenues sufficient to establish eligibility under paragraph (a) of this subdivision; and

(e) the city, village or town authorities having control over the prevention or extinguishment of fires therein and the fire company or companies thereof are in compliance with all applicable financial reporting and accountability requirements imposed by law.

4. To be eligible to receive moneys from the fund, the governing board of the applicable fire district having, by law, control over the prevention or extinguishment of fires therein as set forth in paragraph (e) of section fourteen hundred two of the not-for-profit corporation law shall demonstrate that:

(a) the annual revenues of each such fire district and fire company are below the audit threshold established pursuant to section one hundred eighty-four-a of the town law and two hundred nine-z of this chapter, as such thresholds may be amended from time to time, which thresholds currently require independent certified public accountant audits for fire districts and fire companies whose annual revenues meet or exceed applicable statutory minimums, such that eligible applicants under this section are those whose annual revenues fall below the applicable audit threshold and who are therefore not required to obtain an independent certified public accountant audit of their financial statements under current law;

(b) the governing board of the fire district has authorized the payment of nominal fees to volunteer firefighters pursuant to this section by local law, ordinance, or resolution;

(c) to further these objectives, the governing board of the fire district, by resolution, shall adopt internal policies and procedures governing the award and administration of any funds used for providing nominal consideration and shall review annually such policies and procedures;

(d) the governing board of the fire district as the authority having control over the prevention or extinguishment of fires therein has submitted its Annual Financial Report to the Office of the State Comptroller in such form and containing such information as the office shall prescribe including documentation of annual revenues sufficient to establish eligibility under paragraph (a) of this subdivision; and

(e) the fire district having control over the prevention or extinguishment of fires therein and the fire company or companies thereof are in compliance with all applicable financial reporting and accountability requirements imposed by law.

5. The office of the state comptroller shall:

(a) establish an application process and publish guidelines for the submission and review of applications for assistance from the fund,

which guidelines shall be made publicly available on such office's website;

(b) review applications and determine eligibility in accordance with the criteria set forth in subdivision three of this section;

(c) distribute moneys from the fund to eligible fire districts and fire companies on an annual basis, subject to the availability of appropriated funds;

(d) establish maximum grant amounts per eligible applicant per year, which shall be determined based on the number of active volunteer firefighters in the fire district or fire company, the demonstrated need of the applicant and the total amount of moneys available in the fund;

(e) require each authority having jurisdiction or fire company recipient to submit an annual report to the office detailing the use of all moneys received from the fund, including the name of each volunteer firefighter who received a nominal fee, the amount paid to each such firefighter, and the basis for such payment; and

(f) promulgate such rules and regulations as may be necessary to implement the provisions of this section, including but not limited to rules governing application procedures, eligibility determinations, grant award criteria, reporting requirements, and procedures for recovery of funds in the event of misuse or noncompliance.

6. All moneys distributed from the fund shall be subject to audit by the state comptroller. Any fire district or fire company that receives moneys from the fund and is found to have used such moneys for any purpose other than as authorized by this section shall be required to repay to the fund all moneys so misused, and may be ineligible to receive further moneys from the fund for a period of five years from the date of such determination in the absence of good cause shown by the fund recipient.

7. In the event that the total amount of eligible applications exceeds the moneys available in the fund in any given year, the office shall give priority to applicants with the lowest annual revenues and to applicants that have not previously received moneys from the fund, in order to ensure equitable distribution of available resources to the authorities having jurisdiction and fire companies most in need of assistance.

8. If any provision of this section or the application thereof to any person or circumstance shall be adjudged invalid, such invalidity shall not affect other provisions or applications of this section which can be given effect without the invalid provision.

§ 13. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

§ 14. This act shall take effect on the one hundred twentieth day after it shall have become a law.