

STATE OF NEW YORK

5782

2025-2026 Regular Sessions

IN ASSEMBLY

February 20, 2025

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

AN ACT to amend the tax law, in relation to excluding from federal adjusted gross income the amount of any service award paid to a volunteer firefighter or volunteer ambulance worker

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 48 to read as follows:

3 (48) The amount of any service award paid to any volunteer firefighter
4 pursuant to article eleven-A of the general municipal law and the amount
5 of any service award paid to any volunteer ambulance worker pursuant to
6 article eleven-AA of the general municipal law.

7 § 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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