STATE OF NEW YORK

1123

2025-2026 Regular Sessions

IN SENATE

January 8, 2025

Introduced by Sens. OBERACKER, ASHBY, BORRELLO, GALLIVAN, MURRAY, RHOADS, WEBER -- 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 providing for a credit against personal income tax for volunteer firefighters and members of volunteer ambulance corps

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (qqq) to read as follows:

(qqq) Volunteer firefighters and members of volunteer ambulance corps service credit. In the case of a member of a volunteer fire department or a member of a volunteer ambulance corps who has been a member in good standing with a volunteer department for a minimum of five years and who maintains continuous eligibility, in this state, there shall be allowed a credit against any income tax owed by such member in an amount which is equal to the sum of two thousand five hundred dollars or the total amount of the tax owed by the taxpayer if less than two thousand five hundred dollars, whichever is lower.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable years beginning on or after such date. Effective immediately the commissioner of taxation and finance is authorized to promulgate any and all rules and regulations and take any other measures necessary to implement this act on its effective date on or before such date.

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

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