

# STATE OF NEW YORK

298

2025-2026 Regular Sessions

## IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sens. OBERACKER, ASHBY, BORRELLO, GALLIVAN, MATTERA, MURRAY, PALUMBO, ROLISON, TEDISCO, WALCZYK, WEBER, WEIK -- 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 a state income tax exemption for volunteer firefighters and volunteer ambulance workers

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

1 Section 1. Subsection (i) of section 601 of the tax law is relettered  
2 subsection (j) and a new subsection (i) is added to read as follows:

3 (i) Volunteer firefighters and volunteer ambulance workers. 1.  
4 Notwithstanding the provisions of subsections (a), (b), (c) and (d) of  
5 this section and any other provision of this article, for taxable years  
6 beginning after January first, two thousand twenty-six, the gross income  
7 shall be exempt from tax under this article regardless of whether such  
8 income is subject to federal income taxation to each resident of the  
9 state who has qualifying service in the taxable year for which the  
10 exemption is claimed as a volunteer firefighter as defined in subdivi-  
11 sion one of section three of the volunteer firefighters' benefit law or  
12 a volunteer ambulance worker as defined in subdivision one of section  
13 three of the volunteer ambulance workers' benefit law or as a member of  
14 a volunteer emergency medical services personnel squad.

15 2. For the purposes of this subsection "qualifying service" shall mean  
16 service where such person has been a member in good standing with a  
17 volunteer fire department or volunteer ambulance service for a minimum  
18 of one year, has completed all required training courses as required by  
19 the state of New York and is certified by the chief emergency service  
20 coordinator of the county that the volunteer fire department or the  
21 volunteer ambulance service serves and has attended at least fifty-five

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

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1 percent of the activities of the volunteer fire department or the volun-  
2 teer ambulance service that such person is a member of.

3 § 2. This act shall take effect immediately and shall apply to all  
4 taxable years beginning on or after January 1, 2026.