STATE OF NEW YORK

4949

2025-2026 Regular Sessions

IN SENATE

February 14, 2025

Introduced by Sen. ORTT -- 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 and the state finance law, in relation to the New York state volunteer fire protection emergency reimbursement account for reimbursement for expenses incurred relating to procurement of personal protective equipment and other expenses; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Paragraph (a) of subdivision 5 of section 186-f of the tax law, as added by section 3 of part B of chapter 56 of the laws of 2009, is amended to read as follows:

(a) forty-one and seven-tenths of the revenues collected and received under this section into the [~~state general fund~~] **New York state volunteer fire protection emergency reimbursement account established pursuant to section ninety-nine-ss of the state finance law**; and

§ 2. The state finance law is amended by adding a new section 99-ss to read as follows:

§ 99-ss. New York state volunteer fire protection emergency reimbursement account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a special fund to be known as the New York state volunteer fire protection emergency reimbursement account. Moneys in this account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

2. The sum equal to the amount identified in paragraph (a) of subdivision five of section one hundred eighty-six-f of the tax law shall be credited to the fund.

3. (a) Monies collected and deposited into the New York state volunteer fire protection emergency reimbursement account shall be used to: reimburse volunteer fire companies, volunteer fire departments, volun-

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

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teer fire districts, volunteer fire protection districts and not-for-profit emergency medical services for expenses incurred related to procurement of personal protective equipment including but not limited to, face shields, eye protection, isolation gowns, face masks, respirators, and turnout gear; and to reimburse volunteer fire companies, volunteer fire departments, volunteer fire districts, volunteer fire protection districts and not-for-profit emergency medical services for lost revenues due to municipal budget cuts or restrictions on public revenue raising events during the state of emergency declared by the governor pursuant to section twenty-nine of the executive law beginning March seventh, two thousand twenty.

(b) Such reimbursements shall only be made upon application by a fire company, department, district, or non-profit EMS service to the New York state division of homeland security. The division of homeland security may require submission of documentation with an application for reimbursement as it deems necessary.

§ 3. This act shall take effect immediately; provided, however, the provisions of this act shall expire one year after this act shall have become a law.