

2918

2009-2010 Regular Sessions

I N S E N A T E

March 5, 2009

Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to establishing a credit for the cost of motor fuel used by volunteer emergency responders in the course of responding to emergencies; 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:

- 1 Section 1. This act shall be known and may be cited as the "volunteer  
2 fuel reimbursement act".  
3 S 2. Section 606 of the tax law is amended by adding a new subsection  
4 (qq) to read as follows:  
5 (QQ) VOLUNTEER EMERGENCY RESPONDER MOTOR FUEL CREDIT. (1) GENERAL. AN  
6 INDIVIDUAL TAXPAYER WHO VOLUNTEERS IN THIS STATE AS AN EMERGENCY RESPON-  
7 DER SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE  
8 FOR THE COST OF MOTOR FUEL UTILIZED BY SUCH TAXPAYER IN RESPONDING TO  
9 EMERGENCIES OCCURRING WITHIN THIS STATE. THIS CREDIT SHALL BE CALCULATED  
10 AT THE RATE OF FIVE DOLLARS FOR EACH CALL THE EMERGENCY RESPONDER  
11 RESPONDS TO; PROVIDED THAT THE TOTAL CREDIT WITH RESPECT TO ANY TAXABLE  
12 YEAR SHALL NOT EXCEED FIVE HUNDRED DOLLARS PER EMERGENCY RESPONDER. THE  
13 CREDIT PROVIDED FOR IN THIS SECTION SHALL BE ALLOWED WITH RESPECT TO THE  
14 TAXABLE YEAR IN WHICH THE MOTOR FUEL COST IS INCURRED.  
15 (2) A TAXPAYER CLAIMING THE CREDIT PROVIDED IN THIS SUBSECTION SHALL  
16 PROVIDE WRITTEN DOCUMENTATION FROM HIS OR HER SUPERVISOR AT THE EMERGEN-  
17 CY SERVICES ORGANIZATION STATING THE FOLLOWING:  
18 (A) THE NAME AND ADDRESS OF THE EMERGENCY SERVICES ORGANIZATION, AND  
19 THE NAME AND TITLE OF THE INDIVIDUAL PROVIDING THE INFORMATION ON BEHALF  
20 OF THE EMERGENCY SERVICES ORGANIZATION;  
21 (B) THE TAXPAYER'S NAME, ADDRESS AND SOCIAL SECURITY NUMBER; AND

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

LBD02530-01-9

1 (C) THE DATES OF SERVICES THE TAXPAYER WORKED DURING THE TAX YEAR, AND  
2 THE DATES AND NUMBER OF CALLS THE TAXPAYER RESPONDED TO DURING THE TAX  
3 YEAR AS AN EMERGENCY RESPONDER.

4 (3) AS USED IN THIS SUBSECTION:

5 (A) "CALL" MEANS A SITUATION IN WHICH:

6 (I) THE EMERGENCY RESPONDER ORGANIZATION PROVIDES SERVICES DUE TO THE  
7 OCCURRENCE OF AN EMERGENCY;

8 (II) THE EMERGENCY RESPONDER, IN CONNECTION WITH HIS OR HER DUTIES FOR  
9 THE EMERGENCY RESPONDER ORGANIZATION, PROVIDES SERVICES DUE TO THE  
10 OCCURRENCE OF AN EMERGENCY; AND

11 (III) IN CONNECTION WITH THE PERFORMANCE OF SERVICES FOR THE EMERGENCY  
12 RESPONSE ORGANIZATION, THE EMERGENCY RESPONDER TRAVELS IN HIS OR HER  
13 PERSONAL MOTOR VEHICLE, UTILIZING MOTOR FUEL, DIRECTLY TO AN EMERGENCY  
14 OR TO A CENTRAL LOCATION FROM WHICH EMERGENCY RESPONDERS ARE DISPATCHED  
15 TO RESPOND TO EMERGENCIES;

16 (B) "EMERGENCIES" MEANS THE OCCURRENCE OR IMMINENT THREAT OF DAMAGE,  
17 INJURY, OR LOSS OF LIFE OR PROPERTY RESULTING FROM ANY NATURAL OR  
18 MAN-MADE CAUSES, INCLUDING, BUT NOT LIMITED TO, FIRE, FLOOD, EARTHQUAKE,  
19 HURRICANE, TORNADO, HIGH WATER, LANDSLIDE, MUDSLIDE, WIND, STORM, WAVE  
20 ACTION, VOLCANIC ACTIVITY, EPIDEMIC, AIR CONTAMINATION, BLIGHT, DROUGHT,  
21 INFESTATION, EXPLOSION, RADIOLOGICAL ACCIDENT, WATER CONTAMINATION,  
22 BRIDGE FAILURE OR BRIDGE COLLAPSE, OCCURRING WITHIN THE STATE;

23 (C) "EMERGENCY RESPONDER" MEANS AN INDIVIDUAL PERFORMING SERVICES ON A  
24 VOLUNTARY AND REGULAR BASIS, WITHOUT COMPENSATION, FOR AN EMERGENCY  
25 SERVICES ORGANIZATION, WHO RESPONDS TO NOT LESS THAN SIX EMERGENCY CALLS  
26 EACH YEAR;

27 (D) "EMERGENCY SERVICES ORGANIZATION" MEANS A PUBLIC OR PRIVATE AGEN-  
28 CY, ORGANIZATION OR GROUP ORGANIZED AND FUNCTIONING FOR THE PURPOSE OF  
29 PROVIDING FIRE, MEDICAL, AMBULANCE OR RESCUE SERVICE DIRECTED TOWARD  
30 RELIEVING HUMAN SUFFERING, INJURY OR LOSS OF LIFE OR DAMAGE TO PROPERTY  
31 AS A RESULT OF AN EMERGENCY, INCLUDING NON-PROFIT AND  
32 GOVERNMENTALLY-SUPPORTED ORGANIZATIONS, BUT EXCLUDING GOVERNMENTAL AGEN-  
33 CIES; AND

34 (E) "MOTOR FUEL" MEANS ANY PETROLEUM PRODUCT INCLUDING ANY SPECIAL  
35 FUEL WHICH IS USED FOR THE PROPULSION OF ANY MOTOR VEHICLE, AND WHICH IS  
36 PURCHASED BY AN EMERGENCY RESPONDER INDIVIDUALLY AND UTILIZED FOR THE  
37 PURPOSES OF TRANSPORTING THE EMERGENCY RESPONDER DIRECTLY TO AN EMERGEN-  
38 CY OR TO A CENTRAL LOCATION FROM WHICH EMERGENCY RESPONDERS DEPART TO  
39 RESPOND TO EMERGENCIES. "MOTOR FUEL" DOES NOT INCLUDE FUEL PURCHASED BY  
40 ENTITIES OTHER THAN THE EMERGENCY RESPONDER INDIVIDUALLY AND DOES NOT  
41 INCLUDE MOTOR FUEL PURCHASED BY AN EMERGENCY RESPONSE ORGANIZATION.

42 S 3. This act shall take effect on the first of January next succeed-  
43 ing the date after it shall have become a law, and shall apply to all  
44 taxable years commencing on or after such date; provided that the  
45 provisions of this act shall expire and be deemed repealed December 31,  
46 2012.