S T A T E O F N E W Y O R K

4826

2009-2010 Regular Sessions

I N A S S E M B L Y

February 6, 2009

Introduced by M. of A. MORELLE, SWEENEY, CUSICK, BENJAMIN, DelMONTE, SCHIMMINGER, EDDINGTON, ORTIZ, MAGEE -- Multi-Sponsored by -- M. of A. ALFANO, BRADLEY, CAHILL, CLARK, COLTON, COOK, DESTITO, ESPAILLAT, GUNTHER, HOOPER, KOON, V. LOPEZ, McENENY, PAULIN, PHEFFER, RAMOS, ROBINSON, TOWNS, WEISENBERG, WRIGHT -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing tax credits to volunteer firefighters and volunteer ambulance workers

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 (h-1) to read as follows:

(H-1) VOLUNTEER FIREFIGHTERS' AND AMBULANCE WORKERS' CREDIT. FOR TAXABLE YEARS BEGINNING ON AND AFTER JANUARY FIRST, TWO THOUSAND TEN, A CREDIT, IN THE AMOUNT OF FIVE HUNDRED DOLLARS, SHALL BE ALLOWED AGAINST THE TAX IMPOSED BY SECTION SIX HUNDRED ONE OF THIS PART TO EACH RESIDENT OF THE STATE WHO SERVES AS AN ACTIVE VOLUNTEER FIREFIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTEEN OF THE GENERAL MUNICIPAL LAW OR A VOLUNTEER AMBULANCE WORKER AS DEFINED IN SUBDIVISION FOURTEEN OF SECTION TWO HUNDRED NINETEEN-K OF THE GENERAL MUNICIPAL LAW. IN ORDER TO RECEIVE THIS CREDIT A VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE WORKER MUST HAVE BEEN ACTIVE FOR THE ENTIRE TAXABLE YEAR FOR WHICH THE CREDIT IS SOUGHT.

S 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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