

5168

2009-2010 Regular Sessions

I N A S S E M B L Y

February 10, 2009

Introduced by M. of A. LAVINE -- read once and referred to the Committee
on Ways and Means

AN ACT to amend the tax law and the administrative code of the city of
New York, in relation to exempting local property tax rebates to
volunteer firefighters and volunteer ambulance workers from state and
local personal income taxation

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 39 to read as follows:
3 (39) IN THE CASE OF A TAXPAYER WHO SERVES AS AN ACTIVE VOLUNTEER FIRE-
4 FIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTEEN OF
5 THE GENERAL MUNICIPAL LAW OR AS A VOLUNTEER AMBULANCE WORKER AS DEFINED
6 IN SUBDIVISION FOURTEEN OF SECTION TWO HUNDRED NINETEEN-K OF THE GENERAL
7 MUNICIPAL LAW, THE AMOUNT OF ANY LOCAL PROPERTY TAX REBATE ISSUED DURING
8 THE TAXABLE YEAR PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THIS
9 CHAPTER, TO THE EXTENT INCLUDED IN GROSS INCOME FOR FEDERAL INCOME TAX
10 PURPOSES.

11 S 2. Subsection (d) of section 615 of the tax law is amended by adding
12 a new paragraph 5 to read as follows:

13 (5) IN THE CASE OF A TAXPAYER WHO SERVES AS AN ACTIVE VOLUNTEER FIRE-
14 FIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTEEN OF
15 THE GENERAL MUNICIPAL LAW OR AS A VOLUNTEER AMBULANCE WORKER AS DEFINED
16 IN SUBDIVISION FOURTEEN OF SECTION TWO HUNDRED NINETEEN-K OF THE GENERAL
17 MUNICIPAL LAW, THE AMOUNT OF ANY LOCAL PROPERTY TAX REBATE ISSUED DURING
18 THE TAXABLE YEAR PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THIS
19 CHAPTER, TO THE EXTENT THAT SUCH REBATE IS NOT DEDUCTIBLE FOR FEDERAL
20 TAX PURPOSES.

21 S 3. Subdivision (c) of section 11-1712 of the administrative code of
22 the city of New York is amended by adding a new paragraph 35 to read as
23 follows:

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

LBD05832-01-9

1 (35) IN THE CASE OF A TAXPAYER WHO SERVES AS AN ACTIVE VOLUNTEER FIRE-
2 FIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTEEN OF
3 THE GENERAL MUNICIPAL LAW OR AS A VOLUNTEER AMBULANCE WORKER AS DEFINED
4 IN SUBDIVISION FOURTEEN OF SECTION TWO HUNDRED NINETEEN-K OF THE GENERAL
5 MUNICIPAL LAW, THE AMOUNT OF ANY LOCAL PROPERTY TAX REBATE ISSUED DURING
6 THE TAXABLE YEAR PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THE
7 TAX LAW, TO THE EXTENT INCLUDED IN GROSS INCOME FOR FEDERAL INCOME TAX
8 PURPOSES.

9 S 4. Subdivision (d) of section 11-1715 of the administrative code of
10 the city of New York is amended by adding a new paragraph 5 to read as
11 follows:

12 (5) IN THE CASE OF A TAXPAYER WHO SERVES AS AN ACTIVE VOLUNTEER FIRE-
13 FIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTEEN OF
14 THE GENERAL MUNICIPAL LAW OR AS A VOLUNTEER AMBULANCE WORKER AS DEFINED
15 IN SUBDIVISION FOURTEEN OF SECTION TWO HUNDRED NINETEEN-K OF THE GENERAL
16 MUNICIPAL LAW, THE AMOUNT OF ANY LOCAL PROPERTY TAX REBATE ISSUED DURING
17 THE TAXABLE YEAR PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THE
18 TAX LAW, TO THE EXTENT THAT SUCH REBATE IS NOT DEDUCTIBLE FOR FEDERAL
19 TAX PURPOSES.

20 S 5. This act shall take effect immediately.