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

4896

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. AUBERTINE -- 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 providing tax credits to volunteer firefighters and volunteer ambulance workers under certain circumstances

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 (qq) to read as follows:

(QQ) VOLUNTEER FIREFIGHTERS' AND VOLUNTEER AMBULANCE WORKERS' CREDIT. FOR TAXABLE YEARS BEGINNING ON AND AFTER JANUARY FIRST, TWO THOUSAND NINE, A CREDIT, IN THE AMOUNT OF TWO 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 A VOLUNTEER FIREFIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION THREE OF THE VOLUNTEER FIREFIGHTERS' BENEFIT LAW OR A VOLUNTEER AMBULANCE WORKER AS DEFINED IN SUBDIVISION ONE OF SECTION THREE OF THE VOLUNTEER AMBULANCE WORKERS' BENEFIT LAW PROVIDED SUCH PERSON HAS COMPLETED ALL REQUIRED TRAINING COURSES AS REQUIRED BY THE STATE OF NEW YORK.

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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