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

724

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I N S E N A T E

January 14, 2009

Introduced by Sens. C. JOHNSON, DIAZ, ONORATO, PARKER -- 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 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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 39 to read as follows:

(39) IN THE CASE OF A TAXPAYER WHO SERVES AS AN ACTIVE VOLUNTEER FIREFIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTEEN OF THE GENERAL MUNICIPAL LAW OR AS A VOLUNTEER AMBULANCE WORKER AS DEFINED IN SUBDIVISION FOURTEEN OF SECTION TWO HUNDRED NINETEEN-K OF THE GENERAL MUNICIPAL LAW, THE AMOUNT OF ANY LOCAL PROPERTY TAX REBATE ISSUED DURING THE TAXABLE YEAR PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THIS CHAPTER, TO THE EXTENT INCLUDED IN GROSS INCOME FOR FEDERAL INCOME TAX PURPOSES.

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

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

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

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

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

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

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

S 5. This act shall take effect immediately.