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

3256

2011-2012 Regular Sessions

I N A S S E M B L Y

January 24, 2011

Introduced by M. of A. MORELLE, SWEENEY, CUSICK, SCHIMMINGER, ORTIZ, MAGEE -- Multi-Sponsored by -- M. of A. CAHILL, CLARK, COLTON, COOK, DESTITO, GUNTHER, HOOPER, 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 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. Paragraph 1 of subsection (e-1) of section 606 of the tax law, as added by section 1 of part U of chapter 62 of the laws of 2006, is amended to read as follows:

(1) For taxable years beginning on and after January first, two thousand seven, a resident 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 shall be allowed a credit against the tax imposed by this article equal to [two] FIVE hundred dollars. 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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