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

1498

2011-2012 Regular Sessions

I N A S S E M B L Y

January 10, 2011

Introduced by M. of A. TEDISCO -- Multi-Sponsored by -- M. of A. BURLING, BUTLER, CONTE, CROUCH, FITZPATRICK, KOLB, REILICH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing the tax credit to volunteer firefighters, volunteer ambulance workers and volunteer emergency medical personnel under certain circumstances

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

Section 1. The subsection heading and 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:

Volunteer firefighters' [and], VOLUNTEER ambulance workers' AND MEMBERS OF A VOLUNTEER EMERGENCY MEDICAL SERVICES SQUAD credit. (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 OR AS A MEMBER OF A VOLUNTEER EMERGENCY MEDICAL SERVICES SQUAD shall be allowed a credit against the tax imposed by this article equal to [two] THREE hundred dollars. In order to receive this credit a volunteer firefighter [or], volunteer ambulance worker OR MEMBER OF A VOLUNTEER EMERGENCY MEDICAL SERVICES SQUAD 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.

LBD02049-01-1