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

7759

2011-2012 Regular Sessions

I N A S S E M B L Y

May 16, 2011

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

AN ACT to amend the tax law, in relation to establishing a credit for the cost of motor fuel used by volunteer emergency responders in the course of responding to emergencies; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. This act shall be known and may be cited as the "volunteer fuel reimbursement act".

S 2. Section 606 of the tax law is amended by adding a new subsection (tt) to read as follows:

(TT) VOLUNTEER EMERGENCY RESPONDER MOTOR FUEL CREDIT. (1) GENERAL. AN INDIVIDUAL TAXPAYER WHO VOLUNTEERS IN THIS STATE AS AN EMERGENCY RESPONDER SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE FOR THE COST OF MOTOR FUEL UTILIZED BY SUCH TAXPAYER IN RESPONDING TO EMERGENCIES OCCURRING WITHIN THIS STATE. THIS CREDIT SHALL BE CALCULATED AT THE RATE OF FIVE DOLLARS FOR EACH CALL THE EMERGENCY RESPONDER RESPONDS TO; PROVIDED THAT THE TOTAL CREDIT WITH RESPECT TO ANY TAXABLE YEAR SHALL NOT EXCEED FIVE HUNDRED DOLLARS PER EMERGENCY RESPONDER. THE CREDIT PROVIDED FOR IN THIS SECTION SHALL BE ALLOWED WITH RESPECT TO THE TAXABLE YEAR IN WHICH THE MOTOR FUEL COST IS INCURRED.

(2) A TAXPAYER CLAIMING THE CREDIT PROVIDED IN THIS SUBSECTION SHALL PROVIDE WRITTEN DOCUMENTATION FROM HIS OR HER SUPERVISOR AT THE EMERGENCY SERVICES ORGANIZATION STATING THE FOLLOWING:

(A) THE NAME AND ADDRESS OF THE EMERGENCY SERVICES ORGANIZATION, AND THE NAME AND TITLE OF THE INDIVIDUAL PROVIDING THE INFORMATION ON BEHALF OF THE EMERGENCY SERVICES ORGANIZATION;

(B) THE TAXPAYER'S NAME, ADDRESS AND SOCIAL SECURITY NUMBER; AND

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

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(C) THE DATES OF SERVICES THE TAXPAYER WORKED DURING THE TAX YEAR, AND THE DATES AND NUMBER OF CALLS THE TAXPAYER RESPONDED TO DURING THE TAX YEAR AS AN EMERGENCY RESPONDER.

(3) AS USED IN THIS SUBSECTION:

(A) "CALL" MEANS A SITUATION IN WHICH:

(I) THE EMERGENCY RESPONDER ORGANIZATION PROVIDES SERVICES DUE TO THE OCCURRENCE OF AN EMERGENCY;

(II) THE EMERGENCY RESPONDER, IN CONNECTION WITH HIS OR HER DUTIES FOR THE EMERGENCY RESPONDER ORGANIZATION, PROVIDES SERVICES DUE TO THE OCCURRENCE OF AN EMERGENCY; AND

(III) IN CONNECTION WITH THE PERFORMANCE OF SERVICES FOR THE EMERGENCY RESPONSE ORGANIZATION, THE EMERGENCY RESPONDER TRAVELS IN HIS OR HER PERSONAL MOTOR VEHICLE, UTILIZING MOTOR FUEL, DIRECTLY TO AN EMERGENCY OR TO A CENTRAL LOCATION FROM WHICH EMERGENCY RESPONDERS ARE DISPATCHED TO RESPOND TO EMERGENCIES;

(B) "EMERGENCIES" MEANS THE OCCURRENCE OR IMMINENT THREAT OF DAMAGE, INJURY, OR LOSS OF LIFE OR PROPERTY RESULTING FROM ANY NATURAL OR MAN-MADE CAUSES, INCLUDING, BUT NOT LIMITED TO, FIRE, FLOOD, EARTHQUAKE, HURRICANE, TORNADO, HIGH WATER, LANDSLIDE, MUDSLIDE, WIND, STORM, WAVE ACTION, VOLCANIC ACTIVITY, EPIDEMIC, AIR CONTAMINATION, BLIGHT, DROUGHT, INFESTATION, EXPLOSION, RADIOLOGICAL ACCIDENT, WATER CONTAMINATION, BRIDGE FAILURE OR BRIDGE COLLAPSE, OCCURRING WITHIN THE STATE;

(C) "EMERGENCY RESPONDER" MEANS AN INDIVIDUAL PERFORMING SERVICES ON A VOLUNTARY AND REGULAR BASIS, WITHOUT COMPENSATION, FOR AN EMERGENCY SERVICES ORGANIZATION, WHO RESPONDS TO NOT LESS THAN SIX EMERGENCY CALLS EACH YEAR;

(D) "EMERGENCY SERVICES ORGANIZATION" MEANS A PUBLIC OR PRIVATE AGENCY, ORGANIZATION OR GROUP ORGANIZED AND FUNCTIONING FOR THE PURPOSE OF PROVIDING FIRE, MEDICAL, AMBULANCE OR RESCUE SERVICE DIRECTED TOWARD RELIEVING HUMAN SUFFERING, INJURY OR LOSS OF LIFE OR DAMAGE TO PROPERTY AS A RESULT OF AN EMERGENCY, INCLUDING NON-PROFIT AND GOVERNMENTALLY-SUPPORTED ORGANIZATIONS, BUT EXCLUDING GOVERNMENTAL AGENCIES; AND

(E) "MOTOR FUEL" MEANS ANY PETROLEUM PRODUCT INCLUDING ANY SPECIAL FUEL WHICH IS USED FOR THE PROPULSION OF ANY MOTOR VEHICLE, AND WHICH IS PURCHASED BY AN EMERGENCY RESPONDER INDIVIDUALLY AND UTILIZED FOR THE PURPOSES OF TRANSPORTING THE EMERGENCY RESPONDER DIRECTLY TO AN EMERGENCY OR TO A CENTRAL LOCATION FROM WHICH EMERGENCY RESPONDERS DEPART TO RESPOND TO EMERGENCIES. "MOTOR FUEL" DOES NOT INCLUDE FUEL PURCHASED BY ENTITIES OTHER THAN THE EMERGENCY RESPONDER INDIVIDUALLY AND DOES NOT INCLUDE MOTOR FUEL PURCHASED BY AN EMERGENCY RESPONSE ORGANIZATION.

S 3. This act shall take effect on the first of January next succeeding the date after it shall have become a law, and shall apply to all taxable years commencing on or after such date; provided that the provisions of this act shall expire and be deemed repealed December 31, 2014.