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

4634

2013-2014 Regular Sessions

I N  A S S E M B L Y

February 7, 2013

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

AN ACT to amend the tax law, in relation to excluding from federal adjusted gross income the amount of any service award paid to a volunteer firefighter or volunteer ambulance worker

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) THE AMOUNT OF ANY SERVICE AWARD PAID TO ANY VOLUNTEER FIREFIGHTER PURSUANT TO ARTICLE ELEVEN-A OF THE GENERAL MUNICIPAL LAW AND THE AMOUNT OF ANY SERVICE AWARD PAID TO ANY VOLUNTEER AMBULANCE WORKER PURSUANT TO ARTICLE ELEVEN-AA OF THE GENERAL MUNICIPAL LAW.

S 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after January 1, 2014.

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

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