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

10064

I N A S S E M B L Y

May 10, 2016

Introduced by M. of A. GUNTHER -- read once and referred to the Committee on Environmental Conservation

AN ACT to amend the tax law, in relation to a credit for hunting and fishing license fees for 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. Section 606 of the tax law is amended by adding a new subsection (e-3) to read as follows:

(E-3) VOLUNTEER FIREFIGHTERS' AND AMBULANCE WORKERS' HUNTING AND FISHING LICENSE FEE CREDIT. (1) ALLOWANCE AND AMOUNT OF CREDIT. 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, AND WHO HAS SERVED AS SUCH FOR THE PREVIOUS TWELVE CONSECUTIVE MONTHS, MAY CLAIM A TAX CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE IN THE AMOUNT OF ANY FEES PAID FOR HUNTING AND/OR FISHING LICENSES, PRIVILEGES, TAGS AND PERMITS ISSUED PURSUANT TO TITLE SEVEN OF ARTICLE ELEVEN OF THIS ENVIRONMENTAL CONSERVATION LAW. 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.

(2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR THE EXCESS SHALL BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2017.

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

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