

7030

I N S E N A T E

March 17, 2016

Introduced by Sen. AKSHAR -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to increasing the volunteer firefighters' and ambulance workers' credit

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

1 Section 1. Subsection (e-2) of section 606 of the tax law, as added by
2 section 1 of part U of chapter 62 of the laws of 2006, paragraph 2 as
3 amended by chapter 532 of the laws of 2007, paragraph 3 as added and
4 paragraph 4 as renumbered by section 4 of part N of chapter 61 of the
5 laws of 2006, and as relettered by section 1 of part K of chapter 59 of
6 the laws of 2014, is amended to read as follows:
7 (e-2) Volunteer firefighters' and ambulance workers' credit. (1) For
8 taxable years beginning on and after January first, two thousand seven,
9 a resident taxpayer who serves as an active volunteer firefighter as
10 defined in subdivision one of section two hundred fifteen of the general
11 municipal law or as a volunteer ambulance worker as defined in subdivi-
12 sion fourteen of section two hundred nineteen-k of the general municipal
13 law AND HAS BEEN IN GOOD STANDING FOR A PERIOD OF FOUR YEARS OR LESS
14 shall be allowed a credit against the tax imposed by this article equal
15 to [two] FIVE hundred dollars. FOR TAXABLE YEARS BEGINNING ON AND AFTER
16 JANUARY FIRST, TWO THOUSAND SIXTEEN, A RESIDENT TAXPAYER WHO SERVES AS
17 AN ACTIVE VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE WORKER AND HAS
18 BEEN IN GOOD STANDING FOR A MINIMUM OF FIVE YEARS SHALL BE ALLOWED A
19 CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE EQUAL TO ONE THOUSAND
20 DOLLARS. In order to receive this credit a volunteer firefighter or
21 volunteer ambulance worker must have been active for the entire taxable
22 year for which the credit is sought.
23 (2) If a taxpayer receives a real property tax exemption relating to
24 such service under title two of article four of the real property tax
25 law, such taxpayer shall not be eligible for this credit; provided,
26 however (A) if the taxpayer receives such real property tax exemption in
27 the two thousand seven taxable year as a result of making application

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

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1 therefor in a prior year or (B) if the taxpayer notifies his or her
2 assessor in writing by December thirty-first, two thousand seven of the
3 taxpayer's intent to discontinue such real property tax exemption by not
4 re-applying for such real property tax exemption by the next taxable
5 status date, such taxpayer shall be eligible for this credit for the two
6 thousand seven taxable year.

7 (3) In the case of a husband and wife who file a joint return and who
8 both individually qualify for the credit under this subsection, the
9 amount of the credit allowed shall be [four hundred] ONE THOUSAND
10 dollars WHERE AT LEAST ONE OF THE QUALIFYING SPOUSES HAS SERVED AS AN
11 ACTIVE VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE WORKER FOR LESS THAN
12 FIVE YEARS. IN THE CASE OF A HUSBAND AND WIFE WHO FILE A JOINT RETURN,
13 WHO BOTH INDIVIDUALLY QUALIFY FOR THE CREDIT UNDER THIS SUBSECTION AND
14 WHO HAVE EACH SERVED A MINIMUM OF FIVE YEARS, THE AMOUNT OF THE CREDIT
15 ALLOWED SHALL BE TWO THOUSAND DOLLARS.

16 (4) If the amount of the credit allowed under this subsection for any
17 taxable year shall exceed the taxpayer's tax for such year, the excess
18 shall be treated as an overpayment of tax to be credited or refunded in
19 accordance with the provisions of section six hundred eighty-six of this
20 article, provided, however, that no interest shall be paid thereon.

21 S 2. Subsection (e-1) of section 606 of the tax law, as added by
22 section 1 of part U of chapter 62 of the laws of 2006, paragraph 2 as
23 amended by chapter 532 of the laws of 2007, paragraph 3 as added and
24 paragraph 4 as renumbered by section 4 of part N of chapter 61 of the
25 laws of 2006, is amended to read as follows:

26 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
27 taxable years beginning on and after January first, two thousand seven,
28 a resident taxpayer who serves as an active volunteer firefighter as
29 defined in subdivision one of section two hundred fifteen of the general
30 municipal law or as a volunteer ambulance worker as defined in subdivi-
31 sion fourteen of section two hundred nineteen-k of the general municipal
32 law AND HAS BEEN IN GOOD STANDING FOR A PERIOD OF FOUR YEARS OR LESS
33 shall be allowed a credit against the tax imposed by this article equal
34 to [two] FIVE hundred dollars. FOR TAXABLE YEARS BEGINNING ON AND AFTER
35 JANUARY FIRST, TWO THOUSAND SIXTEEN, A RESIDENT TAXPAYER WHO SERVES AS
36 AN ACTIVE VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE WORKER AND HAS
37 BEEN IN GOOD STANDING FOR A MINIMUM OF FIVE YEARS SHALL BE ALLOWED A
38 CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE EQUAL TO ONE THOUSAND
39 DOLLARS. In order to receive this credit a volunteer firefighter or
40 volunteer ambulance worker must have been active for the entire taxable
41 year for which the credit is sought.

42 (2) If a taxpayer receives a real property tax exemption relating to
43 such service under title two of article four of the real property tax
44 law, such taxpayer shall not be eligible for this credit; provided,
45 however (A) if the taxpayer receives such real property tax exemption in
46 the two thousand seven taxable year as a result of making application
47 therefor in a prior year or (B) if the taxpayer notifies his or her
48 assessor in writing by December thirty-first, two thousand seven of the
49 taxpayer's intent to discontinue such real property tax exemption by not
50 re-applying for such real property tax exemption by the next taxable
51 status date, such taxpayer shall be eligible for this credit for the two
52 thousand seven taxable year.

53 (3) In the case of a husband and wife who file a joint return and who
54 both individually qualify for the credit under this subsection, the
55 amount of the credit allowed shall be [four hundred] ONE THOUSAND
56 dollars WHERE AT LEAST ONE OF THE QUALIFYING SPOUSES HAS SERVED AS AN

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5 ALLOWED SHALL BE TWO THOUSAND DOLLARS.

6 (4) If the amount of the credit allowed under this subsection for any
7 taxable year shall exceed the taxpayer's tax for such year, the excess
8 shall be treated as an overpayment of tax to be credited or refunded in
9 accordance with the provisions of section six hundred eighty-six of this
10 article, provided, however, that no interest shall be paid thereon.

11 S 3. This act shall take effect immediately; provided, however, the
12 amendments to subsection (e-2) of section 606 of the tax law made by
13 section one of this act shall be subject to the expiration and reversion
14 of such subsection pursuant to section 1 of part K of chapter 59 of the
15 laws of 2014, as amended, when upon such date the provisions of section
16 two of this act shall take effect.