

STATE OF NEW YORK

1224--A

2017-2018 Regular Sessions

IN SENATE

January 6, 2017

Introduced by Sens. AKSHAR, PHILLIPS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 and before January first, two thousand seventeen, a resident taxpayer
10 who serves as an active volunteer firefighter as defined in subdivision
11 one of section two hundred fifteen of the general municipal law or as a
12 volunteer ambulance worker as defined in subdivision fourteen of section
13 two hundred nineteen-k of the general municipal law shall be allowed a
14 credit against the tax imposed by this article equal to two hundred
15 dollars. For taxable years beginning on and after January first, two
16 thousand seventeen, a resident taxpayer who serves as an active volun-
17 teer firefighter as defined in subdivision one of section two hundred
18 fifteen of the general municipal law or as a volunteer ambulance worker
19 as defined in subdivision fourteen of section two hundred nineteen-k of
20 the general municipal law and has been in good standing for a period of
21 four years or less shall be allowed a credit against the tax imposed by

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

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1 this article equal to five hundred dollars and a resident taxpayer who
2 serves as an active volunteer firefighter or volunteer ambulance worker
3 and has been in good standing for a minimum of five years shall be
4 allowed a credit against the tax imposed by this article equal to one
5 thousand dollars. In order to receive this credit a volunteer firefight-
6 er or volunteer ambulance worker must have been active for the entire
7 taxable year for which the credit is sought.

8 (2) If a taxpayer receives a real property tax exemption relating to
9 such service under title two of article four of the real property tax
10 law, such taxpayer shall not be eligible for this credit; provided,
11 however (A) if the taxpayer receives such real property tax exemption in
12 the two thousand seven taxable year as a result of making application
13 therefor in a prior year or (B) if the taxpayer notifies his or her
14 assessor in writing by December thirty-first, two thousand seven of the
15 taxpayer's intent to discontinue such real property tax exemption by not
16 re-applying for such real property tax exemption by the next taxable
17 status date, such taxpayer shall be eligible for this credit for the two
18 thousand seven taxable year.

19 (3) In the case of a husband and wife who file a joint return and who
20 both individually qualify for the credit under this subsection, for
21 taxable years beginning on and after January first, two thousand seven
22 and before January first, two thousand seventeen, the amount of the
23 credit allowed shall be four hundred dollars. For taxable years begin-
24 ning on and after January first, two thousand seventeen, the amount of
25 the credit shall be one thousand dollars where at least one of the qual-
26 ifying spouses has served as an active volunteer firefighter or volun-
27 teer ambulance worker for less than five years. In the case of a husband
28 and wife who file a joint return, who both individually qualify for the
29 credit under this subsection and who have each served a minimum of five
30 years, the amount of the credit allowed shall be two thousand dollars.

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

36 § 2. Subsection (e-1) of section 606 of the tax law, as added by
37 section 1 of part U of chapter 62 of the laws of 2006, paragraph 2 as
38 amended by chapter 532 of the laws of 2007, paragraph 3 as added and
39 paragraph 4 as renumbered by section 4 of part N of chapter 61 of the
40 laws of 2006, is amended to read as follows:

41 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
42 taxable years beginning on and after January first, two thousand seven
43 and before January first, two thousand seventeen, a resident taxpayer
44 who serves as an active volunteer firefighter as defined in subdivision
45 one of section two hundred fifteen of the general municipal law or as a
46 volunteer ambulance worker as defined in subdivision fourteen of section
47 two hundred nineteen-k of the general municipal law shall be allowed a
48 credit against the tax imposed by this article equal to two hundred
49 dollars. For taxable years beginning on and after January first, two
50 thousand seventeen, a resident taxpayer who serves as an active volun-
51 teer firefighter as defined in subdivision one of section two hundred
52 fifteen of the general municipal law or as a volunteer ambulance worker
53 as defined in subdivision fourteen of section two hundred nineteen-k of
54 the general municipal law and has been in good standing for a period of
55 four years or less shall be allowed a credit against the tax imposed by
56 this article equal to five hundred dollars and a resident taxpayer who

1 serves as an active volunteer firefighter or volunteer ambulance worker
2 and has been in good standing for a minimum of five years shall be
3 allowed a credit against the tax imposed by this article equal to one
4 thousand dollars. In order to receive this credit a volunteer firefight-
5 er or volunteer ambulance worker must have been active for the entire
6 taxable year for which the credit is sought.

7 (2) If a taxpayer receives a real property tax exemption relating to
8 such service under title two of article four of the real property tax
9 law, such taxpayer shall not be eligible for this credit; provided,
10 however (A) if the taxpayer receives such real property tax exemption in
11 the two thousand seven taxable year as a result of making application
12 therefor in a prior year or (B) if the taxpayer notifies his or her
13 assessor in writing by December thirty-first, two thousand seven of the
14 taxpayer's intent to discontinue such real property tax exemption by not
15 re-applying for such real property tax exemption by the next taxable
16 status date, such taxpayer shall be eligible for this credit for the two
17 thousand seven taxable year.

18 (3) In the case of a husband and wife who file a joint return and who
19 both individually qualify for the credit under this subsection for taxa-
20 ble years beginning on and after January first two thousand seven and
21 before January first, two thousand seventeen, the amount of the credit
22 allowed shall be four hundred dollars. For taxable years beginning on
23 and after January first, two thousand seventeen, the amount of the cred-
24 it shall be one thousand dollars where at least one of the qualifying
25 spouses has served as an active volunteer firefighter or volunteer ambu-
26 lance worker for less than five years. In the case of a husband and wife
27 who file a joint return, who both individually qualify for the credit
28 under this subsection and who have each served a minimum of five years,
29 the amount of the credit allowed shall be two thousand dollars.

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

35 § 3. This act shall take effect immediately; provided, however, the
36 amendments to subsection (e-2) of section 606 of the tax law made by
37 section one of this act shall be subject to the expiration and reversion
38 of such subsection pursuant to section 3 of part K of chapter 59 of the
39 laws of 2014, as amended, when upon such date the provisions of section
40 two of this act shall take effect.