

STATE OF NEW YORK

1224

2017-2018 Regular Sessions

IN SENATE

January 6, 2017

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 seventeen, 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

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

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

10 (3) In the case of a husband and wife who file a joint return and who
11 both individually qualify for the credit under this subsection, the
12 amount of the credit allowed shall be [~~four hundred~~] one thousand
13 dollars where at least one of the qualifying spouses has served as an
14 active volunteer firefighter or volunteer ambulance worker for less than
15 five years. In the case of a husband and wife who file a joint return,
16 who both individually qualify for the credit under this subsection and
17 who have each served a minimum of five years, the amount of the credit
18 allowed shall be two thousand dollars.

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

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

29 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
30 taxable years beginning on and after January first, two thousand seven,
31 a resident taxpayer who serves as an active volunteer firefighter as
32 defined in subdivision one of section two hundred fifteen of the general
33 municipal law or as a volunteer ambulance worker as defined in subdivi-
34 sion fourteen of section two hundred nineteen-k of the general municipal
35 law and has been in good standing for a period of four years or less
36 shall be allowed a credit against the tax imposed by this article equal
37 to [~~two~~] five hundred dollars. For taxable years beginning on and after
38 January first, two thousand seventeen, a resident taxpayer who serves as
39 an active volunteer firefighter or volunteer ambulance worker and has
40 been in good standing for a minimum of five years shall be allowed a
41 credit against the tax imposed by this article equal to one thousand
42 dollars. In order to receive this credit a volunteer firefighter or
43 volunteer ambulance worker must have been active for the entire taxable
44 year for which the credit is sought.

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

1 (3) In the case of a husband and wife who file a joint return and who
2 both individually qualify for the credit under this subsection, the
3 amount of the credit allowed shall be [~~four hundred~~] one thousand
4 dollars where at least one of the qualifying spouses has served as an
5 active volunteer firefighter or volunteer ambulance worker for less than
6 five years. In the case of a husband and wife who file a joint return,
7 who both individually qualify for the credit under this subsection and
8 who have each served a minimum of five years, the amount of the credit
9 allowed shall be two thousand dollars.

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

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