

# STATE OF NEW YORK

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1224--A

2017-2018 Regular Sessions

## IN SENATE

January 6, 2017

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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.