STATE OF NEW YORK

IN SENATE

Introduced by Sens. SERINO, AKSHAR, AVELLA, MARCHIONE -- 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 a credit for hunting and
  fishing license fees for volunteer firefighters and volunteer ambu-
  lance workers

  **The People of the State of New York, represented in Senate and Assem-
  bly, do enact as follows:**

 1   Section 1. Section 606 of the tax law is amended by adding a new
 2 subsection (e-3) to read as follows:
 3   *(e-3) Volunteer firefighters' and ambulance workers' hunting and fish-*
 4 *ing license fee credit. (1) Allowance and amount of credit. A resident*
 5 *taxpayer who serves as an active volunteer firefighter as defined in*
 6 *subdivision one of section two hundred fifteen of the general municipal*
 7 *law or as a volunteer ambulance worker as defined in subdivision four-*
 8 *teen of section two hundred nineteen-k of the general municipal law, and*
 9 *who has served as such for the previous twelve consecutive months, may*
10 *claim a tax credit against the tax imposed by this article in the amount*
11 *of any fees paid for hunting and/or fishing licenses, privileges, tags*
12 *and permits issued pursuant to title seven of article eleven of this*
13 *environmental conservation law. In order to receive this credit a volun-*
14 *teer firefighter or volunteer ambulance worker must have been active for*
15 *the entire taxable year for which the credit is sought.*
16   *(2) Application of credit. If the amount of the credit shall exceed*
17 *the taxpayer's tax for such year the excess shall be carried over to the*
18 *following year or years, and may be deducted from the taxpayer's tax for*
19 *such year or years.*
20   § 2. This act shall take effect immediately and shall apply to taxable
21 years beginning on and after January 1, 2018.