

# STATE OF NEW YORK

1222--B

2019-2020 Regular Sessions

## IN SENATE

January 11, 2019

Introduced by Sen. RITCHIE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to providing tax credits to volunteer firefighters, volunteer ambulance workers, volunteer hazardous materials workers and volunteer emergency medical personnel under certain circumstances

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 606 of the tax law is amended by adding a new subsection (h-1) to read as follows:

(h-1) Volunteer firefighters', volunteer ambulance workers', volunteer hazardous materials workers' and volunteer emergency medical service personnel credit. For taxable years beginning on and after January first, two thousand twenty-one, a credit, in the amounts of:

(1) two hundred dollars for one year of qualifying service;

(2) three hundred dollars for two years of consecutive qualifying service;

(3) four hundred dollars for three years of consecutive qualifying service;

(4) five hundred dollars for four years of consecutive qualifying service;

(5) six hundred dollars for five years of consecutive qualifying service;

(6) seven hundred dollars for six years of consecutive qualifying service;

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

LBD04206-04-0

1     (7) eight hundred dollars for seven years of consecutive qualifying  
2 service;

3     (8) nine hundred dollars for eight years of consecutive qualifying  
4 service;

5     (9) one thousand dollars for nine years of consecutive qualifying  
6 service; or

7     (10) one thousand one hundred dollars for ten or more years of consec-  
8 utive qualifying service;

9     shall be allowed against the tax imposed by section six hundred one of  
10 this part, to each resident of the state who serves as a volunteer fire-  
11 fighter as defined in subdivision one of section three of the volunteer  
12 firefighters' benefit law or a volunteer ambulance worker as defined in  
13 subdivision one of section three of the volunteer ambulance workers'  
14 benefit law, or a volunteer hazardous materials worker or as a member of  
15 a volunteer emergency medical services personnel squad. If a volunteer  
16 department member has a year where the qualifying service level is not  
17 met, then he or she shall receive the credit provided for in paragraph  
18 one of this subsection the next time they have a qualifying service  
19 year.

20     For the purposes of this subsection "qualifying service" shall mean  
21 service where such person has been a member in good standing with a  
22 volunteer department for a minimum of one year, has completed all  
23 required training courses as required by the state of New York and is  
24 certified by the chief emergency service coordinator of the county that  
25 the volunteer department serves to have attended at least ten percent of  
26 the activities of the volunteer department that he or she is a member  
27 of.

28     § 2. This act shall take effect immediately.