

# STATE OF NEW YORK

8220

## IN SENATE

April 24, 2020

Introduced by Sen. GAUGHRAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the general municipal law and the town law, in relation to increasing the revenue threshold for annual audit of fire districts

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

1 Section 1. Subdivision 1 of section 209-z of the general municipal  
2 law, as amended by chapter 470 of the laws of 2013, is amended to read  
3 as follows:

4 1. Notwithstanding any provision of general or special law to the  
5 contrary, any fire company with revenues of [~~three~~ **four** hundred thou-  
6 sand dollars, or such lesser amount as the state comptroller shall  
7 designate, that contracts with a city, town, village or fire district to  
8 provide fire service shall obtain an annual audit of its records by an  
9 independent certified public accountant or an independent public  
10 accountant. Such audit shall be an examination of the revenues and  
11 expenditures in connection with such contract or contracts. Such audit  
12 shall indicate whether the fire company has filed Internal Revenue  
13 Service Form 990 and any report required pursuant to section thirty-  
14 three-a of this chapter. If such filings are required and have not been  
15 made, the audit shall include an examination of all revenues, expendi-  
16 tures and resources from any source. For purposes of this section, the  
17 term "fire company" shall have the same meaning as set forth for such  
18 term in section three of the volunteer firefighters' benefit law.

19 § 2. Subdivision 1 and 2 of section 181-b of the town law, as amended  
20 by chapter 470 of the laws of 2013, are amended to read as follows:

21 1. The commissioner of each fire district with revenues of [~~three~~  
22 **four** hundred thousand dollars or more shall obtain an annual audit of  
23 its records by an independent certified public accountant or an inde-  
24 pendent public accountant. The report of such annual audit shall be  
25 presented to the fire district board of fire commissioners by such  
26 accountant. Such fire district audit shall include, but not be limited  
27 to, the district's financial conditions and resources and such other  
28 things as the state comptroller may designate. A copy of the audit

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

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1 report in form prescribed by the state comptroller and certified by the  
2 accountant, shall be furnished to the commissioners, the town boards  
3 served by the district and the state comptroller within one hundred  
4 eighty days following the end of the fiscal year audited.

5 2. The commissioner of each fire district with revenues of less than  
6 [~~three~~ four] hundred thousand dollars shall report the district's finan-  
7 cial conditions and resources and such other things as the state comp-  
8 troller may designate on a form prescribed by him or her. A copy of such  
9 report shall be issued to the state comptroller within one hundred  
10 eighty days following the end of the fiscal year. The state comptroller  
11 may designate an amount below which no report shall be required.

12 § 3. This act shall take effect immediately.