

# STATE OF NEW YORK

10397

## IN ASSEMBLY

May 4, 2020

Introduced by M. of A. NORRIS, BARCLAY, ASHBY, BLANKENBUSH, BRABENEC, BYRNE, BYRNES, CROUCH, DeSTEFANO, DiPIETRO, FINCH, FITZPATRICK, FRIEND, GARBARINO, GIGLIO, GOODELL, HAWLEY, JOHNS, KOLB, LALOR, LAWRENCE, LiPETRI, MALLIOTAKIS, MANKTELOW, McDONOUGH, MIKULIN, B. MILLER, M. L. MILLER, MONTESANO, MORINELLO, PALMESANO, PALUMBO, RA, REILLY, SALKA, SCHMITT, SMITH, SMULLEN, STEC, TAGUE, WALCZYK, WALSH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to the New York state volunteer fire protection emergency reimbursement account for reimbursement for expenses incurred relating to procurement of personal protective equipment and other expenses; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Paragraph (a) of subdivision 5 of section 186-f of the tax law, as added by section 3 of part B of chapter 56 of the laws of 2009, is amended to read as follows:

(a) forty-one and seven-tenths of the revenues collected and received under this section into the [~~state-general-fund~~] New York state volunteer fire protection emergency reimbursement account established pursuant to section ninety-nine-ii of the state finance law; and

§ 2. The state finance law is amended by adding a new section 99-ii to read as follows:

§ 99-ii. New York state volunteer fire protection emergency reimbursement account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a special fund to be known as the New York state volunteer fire protection emergency reimbursement account. Moneys in this account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

2. The sum equal to the amount identified in paragraph (a) of subdivision five of section one hundred eighty-six-f of the tax law shall be credited to the fund.

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

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1     3. (a) Monies collected and deposited into the New York state volun-  
2 teer fire protection emergency reimbursement account shall be used to:  
3 reimburse volunteer fire companies, volunteer fire departments, volun-  
4 teer fire districts, volunteer fire protection districts and not-for-  
5 profit emergency medical services for expenses incurred related to  
6 procurement of personal protective equipment including but not be limit-  
7 ed to, face shields, eye protection, isolation gowns, face masks, respi-  
8 rators, and turnout gear; and to reimburse volunteer fire companies,  
9 volunteer fire departments, volunteer fire districts, volunteer fire  
10 protection districts and not-for-profit emergency medical services for  
11 lost revenues due to municipal budget cuts or restrictions on public  
12 revenue raising events during the state of emergency declared by the  
13 governor pursuant to section twenty-nine of the executive law beginning  
14 March seventh, two thousand twenty.

15     (b) Such reimbursements shall only be made upon application by a fire  
16 company, department, district, or non-profit EMS service to the New York  
17 state division of homeland security. The division of homeland security  
18 may require submission of documentation with an application for  
19 reimbursement as it deems necessary.

20     § 3. This act shall take effect immediately; provided, however, the  
21 provisions of this act shall expire one year after the expiration of the  
22 governor's declared emergency pursuant to Executive Order 202.