

STATE OF NEW YORK

4573

2019-2020 Regular Sessions

IN ASSEMBLY

February 4, 2019

Introduced by M. of A. DenDEKKER -- read once and referred to the
Committee on Ways and Means

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 Assem-
bly, 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 nineteen, a resident taxpayer who
10 serves as an active volunteer firefighter as defined in subdivision one
11 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 nineteen, a resident taxpayer who serves as an active volunteer
17 firefighter as defined in subdivision one of section two hundred fifteen
18 of the general municipal law or as a volunteer ambulance worker as
19 defined in subdivision fourteen of section two hundred nineteen-k of the
20 general municipal law and has been in good standing for a period of four
21 years or less shall be allowed a credit against the tax imposed by this
22 article equal to five hundred dollars and a resident taxpayer who serves
23 as an active volunteer firefighter or volunteer ambulance worker and has
24 been in good standing for a minimum of five years shall be allowed a
25 credit against the tax imposed by this article equal to one thousand

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

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1 dollars. In order to receive this credit a volunteer firefighter or
2 volunteer ambulance worker must have been active for the entire taxable
3 year for which the credit is sought.

4 (2) If a taxpayer receives a real property tax exemption relating to
5 such service under title two of article four of the real property tax
6 law, such taxpayer shall not be eligible for this credit; provided,
7 however (A) if the taxpayer receives such real property tax exemption in
8 the two thousand seven taxable year as a result of making application
9 therefor in a prior year or (B) if the taxpayer notifies his or her
10 assessor in writing by December thirty-first, two thousand seven of the
11 taxpayer's intent to discontinue such real property tax exemption by not
12 re-applying for such real property tax exemption by the next taxable
13 status date, such taxpayer shall be eligible for this credit for the two
14 thousand seven taxable year.

15 (3) In the case of a husband and wife who file a joint return and who
16 both individually qualify for the credit under this subsection, for
17 taxable years beginning on and after January first, two thousand seven
18 and before January first, two thousand nineteen, the amount of the cred-
19 it allowed shall be four hundred dollars. For taxable years beginning on
20 and after January first, two thousand nineteen, the amount of the credit
21 shall be one thousand dollars where at least one of the qualifying
22 spouses has served as an active volunteer firefighter or volunteer ambu-
23 lance worker for less than five years. In the case of a husband and wife
24 who file a joint return, who both individually qualify for the credit
25 under this subsection and who have each served a minimum of five years,
26 the amount of the credit allowed shall be two thousand dollars.

27 (4) If the amount of the credit allowed under this subsection for any
28 taxable year shall exceed the taxpayer's tax for such year, the excess
29 shall be treated as an overpayment of tax to be credited or refunded in
30 accordance with the provisions of section six hundred eighty-six of this
31 article, provided, however, that no interest shall be paid thereon.

32 § 2. Subsection (e-1) of section 606 of the tax law, as added by
33 section 1 of part U of chapter 62 of the laws of 2006, paragraph 2 as
34 amended by chapter 532 of the laws of 2007, paragraph 3 as added and
35 paragraph 4 as renumbered by section 4 of part N of chapter 61 of the
36 laws of 2006, is amended to read as follows:

37 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
38 taxable years beginning on and after January first, two thousand seven
39 and before January first, two thousand nineteen, a resident taxpayer who
40 serves as an active volunteer firefighter as defined in subdivision one
41 of section two hundred fifteen of the general municipal law or as a
42 volunteer ambulance worker as defined in subdivision fourteen of section
43 two hundred nineteen-k of the general municipal law shall be allowed a
44 credit against the tax imposed by this article equal to two hundred
45 dollars. For taxable years beginning on and after January first, two
46 thousand nineteen, a resident taxpayer who serves as an active volunteer
47 firefighter as defined in subdivision one of section two hundred fifteen
48 of the general municipal law or as a volunteer ambulance worker as
49 defined in subdivision fourteen of section two hundred nineteen-k of the
50 general municipal law and has been in good standing for a period of four
51 years or less shall be allowed a credit against the tax imposed by this
52 article equal to five hundred dollars and a resident taxpayer who serves
53 as an active volunteer firefighter or volunteer ambulance worker and has
54 been in good standing for a minimum of five years shall be allowed a
55 credit against the tax imposed by this article equal to one thousand
56 dollars. In order to receive this credit a volunteer firefighter or

1 volunteer ambulance worker must have been active for the entire taxable
2 year for which the credit is sought.

3 (2) If a taxpayer receives a real property tax exemption relating to
4 such service under title two of article four of the real property tax
5 law, such taxpayer shall not be eligible for this credit; provided,
6 however (A) if the taxpayer receives such real property tax exemption in
7 the two thousand seven taxable year as a result of making application
8 therefor in a prior year or (B) if the taxpayer notifies his or her
9 assessor in writing by December thirty-first, two thousand seven of the
10 taxpayer's intent to discontinue such real property tax exemption by not
11 re-applying for such real property tax exemption by the next taxable
12 status date, such taxpayer shall be eligible for this credit for the two
13 thousand seven taxable year.

14 (3) In the case of a husband and wife who file a joint return and who
15 both individually qualify for the credit under this subsection for taxa-
16 ble years beginning on and after January first, two thousand seven and
17 before January first, two thousand nineteen, the amount of the credit
18 allowed shall be four hundred dollars. For taxable years beginning on
19 and after January first, two thousand nineteen, the amount of the credit
20 shall be one thousand dollars where at least one of the qualifying
21 spouses has served as an active volunteer firefighter or volunteer ambu-
22 lance worker for less than five years. In the case of a husband and wife
23 who file a joint return, who both individually qualify for the credit
24 under this subsection and who have each served a minimum of five years,
25 the amount of the credit allowed shall be two thousand dollars.

26 (4) If the amount of the credit allowed under this subsection for any
27 taxable year shall exceed the taxpayer's tax for such year, the excess
28 shall be treated as an overpayment of tax to be credited or refunded in
29 accordance with the provisions of section six hundred eighty-six of this
30 article, provided, however, that no interest shall be paid thereon.

31 § 3. This act shall take effect immediately; provided, however, the
32 amendments to subsection (e-2) of section 606 of the tax law made by
33 section one of this act shall be subject to the expiration and reversion
34 of such subsection pursuant to section 3 of part K of chapter 59 of the
35 laws of 2014, as amended, when upon such date the provisions of section
36 two of this act shall take effect.