STATE OF NEW YORK

176

2019-2020 Regular Sessions

IN SENATE

(Prefiled)

January 9, 2019

Introduced by Sen. HELMING -- 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 providing for a credit against personal income tax for volunteer firefighters who complete qualifications to become a training instructor

The People of the State of New York, represented in Senate and Assembly, 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 firefighter instructor certification credit. For**
4 **taxable years beginning on and after January 1, 2020, a volunteer fire-**
5 **fighter who completes the minimum qualifications for instructor certif-**
6 **ication as outlined in New York state codes, rules and regulations Title**
7 **19, Section 426.4, in this state, there shall be allowed a credit**
8 **against income tax owed by such person in an amount which is equal to**
9 **the sum of five hundred dollars or the total amount of the tax owed by**
10 **the taxpayer if less than five hundred dollars, whichever is lower.**
11 § 2. This act shall take effect on the first of January next succeed-
12 ing the date on which it shall have become a law and shall apply to
13 taxable years beginning on or after such date. Effective immediately,
14 the commissioner of taxation and finance is authorized to promulgate any
15 and all rules and regulations and take any other measures necessary to
16 implement this act on its effective date on or before such date.

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

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