

# STATE OF NEW YORK

338

2019-2020 Regular Sessions

## IN SENATE

(Prefiled)

January 9, 2019

Introduced by Sen. AKSHAR -- 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 increasing the volunteer firefighters' and ambulance workers' credit

The People of the State of New York, represented in Senate and Assembly, 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

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

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1 been in good standing for a minimum of five years shall be allowed a  
2 credit against the tax imposed by this article equal to one thousand  
3 dollars. In order to receive this credit a volunteer firefighter or  
4 volunteer ambulance worker must have been active for the entire taxable  
5 year for which the credit is sought.

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

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

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

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

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

1 credit against the tax imposed by this article equal to one thousand  
2 dollars. In order to receive this credit a volunteer firefighter or  
3 volunteer ambulance worker must have been active for the entire taxable  
4 year for which the credit is sought.

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

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

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

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