

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.