

STATE OF NEW YORK

6802

2019-2020 Regular Sessions

IN SENATE

October 25, 2019

Introduced by Sen. FELDER -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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 twenty, 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.

16 For taxable years beginning on and after January first, two
17 thousand twenty, a resident taxpayer who serves as an active volunteer
18 firefighter as defined in subdivision one of section two hundred fifteen
19 of the general municipal law or as a volunteer ambulance worker as
20 defined in subdivision fourteen of section two hundred nineteen-k of the
21 general municipal law shall be allowed a credit against the tax imposed
22 by this article equal to five hundred dollars. In order to receive this

23 credit a volunteer firefighter or volunteer ambulance worker must have
24 been active for the entire taxable year for which the credit is sought.

25 (2) If a taxpayer receives a real property tax exemption relating to
such service under title two of article four of the real property tax

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

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

10 (3) In the case of a husband and wife who file a joint return and who
11 both individually qualify for the credit under this subsection, for
12 taxable years beginning on and after January first, two thousand seven
13 and before January first, two thousand twenty, the amount of the credit
14 allowed shall be four hundred dollars. For taxable years beginning on
15 and after January first, two thousand twenty, the amount of the credit
16 shall be one thousand dollars.

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

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

27 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
28 taxable years beginning on and after January first, two thousand seven
29 and before January first, two thousand twenty, a resident taxpayer who
30 serves as an active volunteer firefighter as defined in subdivision one
31 of section two hundred fifteen of the general municipal law or as a
32 volunteer ambulance worker as defined in subdivision fourteen of section
33 two hundred nineteen-k of the general municipal law shall be allowed a
34 credit against the tax imposed by this article equal to two hundred
35 dollars. For taxable years beginning on and after January first, two
36 thousand twenty, a resident taxpayer who serves as an active volunteer
37 firefighter as defined in subdivision one of section two hundred fifteen
38 of the general municipal law or as a volunteer ambulance worker as
39 defined in subdivision fourteen of section two hundred nineteen-k of the
40 general municipal law shall be allowed a credit against the tax imposed
41 by this article equal to five hundred dollars. In order to receive this
42 credit a volunteer firefighter or volunteer ambulance worker must have
43 been active for the entire taxable year for which the credit is sought.

44 (2) If a taxpayer receives a real property tax exemption relating to
45 such service under title two of article four of the real property tax
46 law, such taxpayer shall not be eligible for this credit; provided,
47 however (A) if the taxpayer receives such real property tax exemption in
48 the two thousand seven taxable year as a result of making application
49 therefor in a prior year or (B) if the taxpayer notifies his or her
50 assessor in writing by December thirty-first, two thousand seven of the
51 taxpayer's intent to discontinue such real property tax exemption by not
52 re-applying for such real property tax exemption by the next taxable
53 status date, such taxpayer shall be eligible for this credit for the two
54 thousand seven taxable year.

55 (3) In the case of a husband and wife who file a joint return and who
56 both individually qualify for the credit under this subsection for taxa-

1 ble years beginning on and after January first, two thousand seven and
2 before January first, two thousand twenty, the amount of the credit
3 allowed shall be four hundred dollars. For taxable years beginning on
4 and after January first, two thousand twenty, the amount of the credit
5 shall be one thousand dollars.

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

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