

STATE OF NEW YORK

6802--A

2019-2020 Regular Sessions

IN SENATE

October 25, 2019

Introduced by Sens. FELDER, KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Budget and Revenue in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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-1) of section 606 of the tax law, as added
2 by 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, is amended to read as follows:
6 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
7 taxable years beginning on and after January first, two thousand seven
8 and before January first, two thousand twenty-one, a resident taxpayer
9 who serves as an active volunteer firefighter as defined in subdivision
10 one of section two hundred fifteen of the general municipal law or as a
11 volunteer ambulance worker as defined in subdivision fourteen of section
12 two hundred nineteen-k of the general municipal law shall be allowed a
13 credit against the tax imposed by this article equal to two hundred
14 dollars. For taxable years beginning on and after January first, two
15 thousand twenty-one, a resident taxpayer who serves as an active volun-
16 teer firefighter as defined in subdivision one of section two hundred
17 fifteen of the general municipal law or as a volunteer ambulance worker
18 as defined in subdivision fourteen of section two hundred nineteen-k of
19 the general municipal law shall be allowed a credit against the tax
20 imposed by this article equal to five hundred dollars. In order to
21 receive this credit a volunteer firefighter or volunteer ambulance work-

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

LBD13865-02-0

1 er must have been active for the entire taxable year for which the cred-
2 it 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 twenty-one, the amount of the credit
18 allowed shall be four hundred dollars. For taxable years beginning on
19 and after January first, two thousand twenty-one, the amount of the
20 credit shall be one thousand dollars.

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

26 § 2. This act shall take effect immediately.