STATE OF NEW YORK

8314

IN SENATE

May 11, 2020

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a tax exemption for an active volunteer firefighter and a volunteer ambulance worker

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subsection (b) of section 612 of the tax law is amended by adding a new paragraph 42 to read as follows:

(42) For the taxable year two thousand twenty, any income received by an individual who served as an active volunteer firefighter as defined in subdivision one of section two hundred fifteen of the general municipal law or as a volunteer ambulance worker as defined in subdivision fourteen of section two hundred nineteen-k of the general municipal law for the entire taxable year of two thousand twenty, to the extent includible in gross income for federal income tax purposes, but not to exceed fifteen thousand dollars.

§ 2. This act shall take effect immediately.

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

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