

# STATE OF NEW YORK

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8314

## IN SENATE

May 11, 2020

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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:

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

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

11 § 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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