

STATE OF NEW YORK

3989--A

2021-2022 Regular Sessions

IN SENATE

February 1, 2021

Introduced by Sen. REICHLIN-MELNICK -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to providing tax credits to volunteer firefighters, volunteer ambulance workers and volunteer emergency medical personnel under certain circumstances

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (h-1) to read as follows:

(h-1) Volunteer firefighters', volunteer ambulance workers' and volunteer emergency medical service personnel credit. For taxable years beginning on and after January first, two thousand twenty-three, a credit, in the amounts of:

(1) two hundred fifty dollars for one year of qualifying service;

(2) five hundred dollars for two years of consecutive qualifying service;

(3) six hundred dollars for three years of consecutive qualifying service;

(4) seven hundred dollars for four years of consecutive qualifying service;

(5) eight hundred dollars for five years of consecutive qualifying service;

(6) nine hundred dollars for six years of consecutive qualifying service;

(7) one thousand dollars for seven years of consecutive qualifying service;

(8) one thousand five hundred dollars for eight years of consecutive qualifying service;

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

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1 (9) two thousand dollars for nine years of consecutive qualifying
2 service; or

3 (10) two thousand five hundred dollars for ten or more years of
4 consecutive qualifying service;

5 shall be allowed against the tax imposed by section six hundred one of
6 this part, to each resident of the state who serves as a volunteer fire-
7 fighter as defined in subdivision one of section three of the volunteer
8 firefighters' benefit law or a volunteer ambulance worker as defined in
9 subdivision one of section three of the volunteer ambulance workers'
10 benefit law or as a member of a volunteer emergency medical services
11 personnel squad. If a volunteer department member has a year where the
12 qualifying service level is not met, then he or she shall receive the
13 credit provided for in paragraph one of this subsection the next time
14 they have a qualifying service year.

15 For the purposes of this subsection "qualifying service" shall mean
16 service where such person has been a member in good standing with a
17 volunteer department for a minimum of one year, has completed all
18 required training courses as required by the state of New York and is
19 certified by the chief emergency service coordinator of the county that
20 the volunteer department serves to have attended at least forty percent
21 of the activities of the volunteer department that he or she is a member
22 of.

23 § 2. This act shall take effect immediately.