

# STATE OF NEW YORK

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2326

2021-2022 Regular Sessions

## IN ASSEMBLY

January 14, 2021

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Introduced by M. of A. STERN -- read once and referred to the Committee  
on Real Property Taxation

AN ACT to amend the real property tax law, in relation to volunteer  
firefighter and ambulance credits

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

1 Section 1. The real property tax law is amended by adding a new  
2 section 466-k to read as follows:

3 § 466-k. Extension of benefits. Any governing body of a city, village,  
4 town, county, or school district that has provided a real property tax  
5 credit to volunteer firefighters and volunteer ambulance workers serving  
6 the municipality in which they reside, notwithstanding any provision of  
7 this title to the contrary, is hereby authorized to extend such real  
8 property tax credit to any volunteer firefighter or volunteer ambulance  
9 worker who provides such volunteer services to a neighboring city,  
10 village, town, county, or school district.

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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