

STATE OF NEW YORK

3843

2021-2022 Regular Sessions

IN ASSEMBLY

January 28, 2021

Introduced by M. of A. NORRIS, BYRNES, B. MILLER, TAGUE -- read once and referred to the Committee on Labor

AN ACT to amend the labor law, the tax law and the town law, in relation to allowing volunteer firefighters to attend training without being penalized by their employer; and creates tax incentives for employing volunteer firefighters

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

1 Section 1. The labor law is amended by adding a new section 202-1-1 to
2 read as follows:

3 § 202-1-1. Right of volunteer firefighters to be absent from employ-
4 ment for training. 1. Any employee who is a volunteer firefighter and
5 who notifies his or her employer to that effect at least two weeks prior
6 to taking a leave for firefighter training shall not, on account of
7 absence from employment by reason of such training, be subject to
8 discharge or penalty. An employer shall not withhold wages of any such
9 employee during the period of such training.

10 2. Subdivision one of this section shall apply only when:

11 (a) The employer has previously received written documentation from
12 the head of the employee's volunteer fire department notifying the
13 employer of the employee's status as a volunteer firefighter; and

14 (b) The employee's training is directly related to being a volunteer
15 firefighter and is required under 19 NYCRR 426.

16 3. The entire period of the authorized leave of absence granted pursu-
17 ant to this section, up to the required number of training hours shall
18 be paid leave for employees and shall not be charged against any leave
19 to which such employee is entitled. An employee's training hours shall
20 include more hours of training than basic volunteer firefighter training
21 where such employee's status in the fire department requires additional
22 training.

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

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1 4. Upon the employer's request, an employee who has been granted a
2 leave of absence in accordance with this section shall provide his or
3 her employer with a notarized statement from the head of the volunteer
4 fire department certifying the period of time, or times, that said
5 employee was at the required training.

6 5. Nothing set forth in this section shall be construed to impede,
7 infringe or diminish the rights and benefits which accrue to employees
8 through bona fide collective bargaining agreements, or otherwise dimin-
9 ish the integrity of the existing collective bargaining relationship.

10 § 2. Section 210-B of the tax law is amended by adding a new subdivi-
11 sion 55 to read as follows:

12 55. Volunteer firefighter absence for training wage credit. (a) Allow-
13 ance of credit. A taxpayer shall be allowed a credit, as calculated
14 under paragraph (b) of this subdivision, against the tax imposed by this
15 article, for each volunteer firefighter which it employs; provided that
16 such person shall have been employed for at least three months.

17 (b) Calculation of credit. The credit allowed under this subdivision
18 shall be calculated for each employee as the number of hours the employ-
19 ee was absent from work for volunteer firefighter training required
20 under 19 NYCRR 426 up to the number of hours required to complete such
21 training multiplied by the employees average hourly salary during the
22 month prior to the training.

23 (c) Application of credit. The credit allowed under this subdivision
24 for any taxable year shall not reduce the tax due for such year to less
25 than the minimum amount prescribed in paragraph (d) of subdivision one
26 of section two hundred ten of this article. If, however, the amount of
27 credits allowed under this subdivision for any taxable year reduces the
28 tax to such amount, any amount of credit thus not deductible in such
29 taxable year shall be treated as an overpayment of tax to be credited or
30 refunded in accordance with the provisions of section one thousand
31 eighty-six of this chapter. Provided, however, the provisions of
32 subsection (c) of section one thousand eighty-eight of this chapter
33 notwithstanding, no interest shall be paid thereon.

34 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
35 of the tax law is amended by adding a new clause (xlvi) to read as
36 follows:

37 <u>(xlvi) Volunteer firefighter absence</u>	<u>Amount of credit under</u>
38 <u>for training wage credit</u>	<u>subdivision fifty-five of</u>
39 <u>under subsection (kkk)</u>	<u>section two hundred ten-B</u>

40 § 4. Section 606 of the tax law is amended by adding a new subsection
41 (kkk) to read as follows:

42 (kkk) Volunteer firefighter absence for training wage credit. (1)
43 Allowance of credit. A taxpayer shall be allowed a credit, as calculated
44 in paragraph two of this subdivision, against the tax imposed by this
45 article for each volunteer firefighter which it employs; provided that
46 such person shall have been employed for at least three months.

47 (2) Calculation of credit. The credit allowed under this subsection
48 shall be calculated for each employee as the number of hours the employ-
49 ee was absent from work for volunteer firefighter training required
50 under 19 NYCRR 426 up to the number of hours required to complete such
51 training multiplied by the employees average hourly salary during the
52 month prior to the training.

53 (3) Application of credit. If the amount of the credit allowed under
54 this subsection for any taxable year shall exceed the taxpayer's tax for
55 such year, the excess shall be treated as an overpayment of tax to be
56 credited or refunded in accordance with the provisions of section six

1 hundred eighty-six of this article, provided, however, that no interest
2 shall be paid thereon.

3 (4) Carryover. If the amount of credit allowable under this subsection
4 for any taxable year shall exceed the taxpayer's tax for such year, the
5 excess may be carried over to the following year or years, and may be
6 deducted from the taxpayer's tax for such year or years.

7 § 5. Subdivision 4 of section 181 of the town law, as amended by chap-
8 ter 555 of the laws of 2007, is amended to read as follows:

9 4. (a) After the annual budget of a fire district has been affixed to
10 the annual budget adopted by the town board and a certified copy
11 presented to the board of supervisors of the county in which the town is
12 situated as required by section one hundred fifteen of this chapter, the
13 board of supervisors shall assess and levy upon the taxable real proper-
14 ty within the several fire districts the amounts to be raised by tax for
15 the purposes of the respective districts as specified in such annual
16 fire district budget and shall cause the amount so assessed and levied
17 to be collected, in the same manner and at the same time and by the same
18 officers as town taxes are assessed, levied and collected. When such
19 taxes are collected, the amount thereof shall be paid to the supervisor
20 of the town and by him immediately paid to the treasurer of the respec-
21 tive fire districts. If a fire district includes taxable property
22 located in more than one town, the amount to be assessed, levied and
23 collected upon the property within each of such towns shall be appor-
24 tioned in accordance with section eight hundred six of the real property
25 tax law.

26 (b) A fire district or fire protection district may establish an
27 exemption, for up to ten years, by resolution subject to a public hear-
28 ing with at least ten days' notice, from fire district real property
29 taxes or fire protection district real property taxes for the preceding
30 taxable year on any or all property owned by an employer in the amount
31 of the volunteer firefighter absence for training wage credit under
32 subdivision fifty-five of section two hundred ten-B of the tax law,
33 subsection (kkk) of section six hundred six of the tax law, or both,
34 claimed by such employer of a volunteer firefighter.

35 § 6. This act shall take effect on the thirtieth day after it shall
36 have become a law and shall apply to taxable years beginning on and
37 after January 1, 2023. Effective immediately the addition, amendment
38 and/or repeal of any rule or regulation necessary for the implementation
39 of this act on its effective date are authorized to be made on or before
40 such date.