STATE OF NEW YORK

1960

2021-2022 Regular Sessions

IN SENATE

January 16, 2021

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-one, 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-one, 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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