

# STATE OF NEW YORK

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2033

2021-2022 Regular Sessions

## IN SENATE

January 19, 2021

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Introduced by Sens. AKSHAR, HELMING -- read twice and ordered printed,  
and when printed to be committed to the Committee on Investigations  
and Government Operations

AN ACT to amend the tax law, in relation to increasing the volunteer  
firefighters' and ambulance workers' credit

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

1 Section 1. Subsection (e-1) of section 606 of the tax law, as added by  
2 section 1 of part U of chapter 62 of the laws of 2006, paragraph 2 as  
3 amended by chapter 532 of the laws of 2007, paragraph 3 as added and  
4 paragraph 4 as renumbered by section 4 of part N of chapter 61 of the  
5 laws of 2006, is amended to read as follows:

6 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For  
7 taxable years beginning on and after January first, two thousand seven  
8 and before January first, two thousand twenty-one, a resident taxpayer  
9 who serves as an active volunteer firefighter as defined in subdivision  
10 one of section two hundred fifteen of the general municipal law or as a  
11 volunteer ambulance worker as defined in subdivision fourteen of section  
12 two hundred nineteen-k of the general municipal law shall be allowed a  
13 credit against the tax imposed by this article equal to two hundred  
14 dollars. For taxable years beginning on and after January first, two  
15 thousand twenty-one, a resident taxpayer who serves as an active volun-  
16 teer firefighter as defined in subdivision one of section two hundred  
17 fifteen of the general municipal law or as a volunteer ambulance worker  
18 as defined in subdivision fourteen of section two hundred nineteen-k of  
19 the general municipal law and has been in good standing for a period of  
20 four years or less shall be allowed a credit against the tax imposed by  
21 this article equal to five hundred dollars and a resident taxpayer who  
22 serves as an active volunteer firefighter or volunteer ambulance worker  
23 and has been in good standing for a minimum of five years shall be  
24 allowed a credit against the tax imposed by this article equal to one

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

LBD05147-01-1

1 thousand dollars. In order to receive this credit a volunteer firefight-  
2 er or volunteer ambulance worker must have been active for the entire  
3 taxable year for which the credit is sought.

4 (2) If a taxpayer receives a real property tax exemption relating to  
5 such service under title two of article four of the real property tax  
6 law, such taxpayer shall not be eligible for this credit; provided,  
7 however (A) if the taxpayer receives such real property tax exemption in  
8 the two thousand seven taxable year as a result of making application  
9 therefor in a prior year or (B) if the taxpayer notifies his or her  
10 assessor in writing by December thirty-first, two thousand seven of the  
11 taxpayer's intent to discontinue such real property tax exemption by not  
12 re-applying for such real property tax exemption by the next taxable  
13 status date, such taxpayer shall be eligible for this credit for the two  
14 thousand seven taxable year.

15 (3) In the case of a husband and wife who file a joint return and who  
16 both individually qualify for the credit under this subsection for taxa-  
17 ble years beginning on and after January first, two thousand seven and  
18 before January first, two thousand twenty-one, the amount of the credit  
19 allowed shall be four hundred dollars. For taxable years beginning on  
20 and after January first, two thousand twenty-one, the amount of the  
21 credit shall be one thousand dollars where at least one of the qualify-  
22 ing spouses has served as an active volunteer firefighter or volunteer  
23 ambulance worker for less than five years. In the case of a husband and  
24 wife who file a joint return, who both individually qualify for the  
25 credit under this subsection and who have each served a minimum of five  
26 years, the amount of the credit allowed shall be two thousand dollars.

27 (4) If the amount of the credit allowed under this subsection for any  
28 taxable year shall exceed the taxpayer's tax for such year, the excess  
29 shall be treated as an overpayment of tax to be credited or refunded in  
30 accordance with the provisions of section six hundred eighty-six of this  
31 article, provided, however, that no interest shall be paid thereon.

32 § 2. This act shall take effect immediately.