STATE OF NEW YORK

2121

2023-2024 Regular Sessions

IN ASSEMBLY

January 23, 2023

Introduced by M. of A. STERN, LUPARDO, BUTTENSCHON -- 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 Assembly, do enact as follows:

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

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

§ 2. This act shall take effect immediately.

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

LBD02305-01-3