

STATE OF NEW YORK

3459

2023-2024 Regular Sessions

IN ASSEMBLY

February 3, 2023

Introduced by M. of A. GALLAHAN, BRABENEC, SIMPSON -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing for a credit against personal income tax for volunteer firefighters who complete qualifications to become a training instructor

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (e-3) to read as follows:

3 (e-3) Volunteer firefighter instructor certification credit. For
4 taxable years beginning on and after January 1, two thousand twenty-
5 four, a volunteer firefighter who completes the minimum qualifications
6 for instructor certification as outlined in New York state codes, rules
7 and regulations Title 19, Section 426.4, in this state, there shall be
8 allowed a credit against income tax owed by such person in an amount
9 which is equal to the sum of five hundred dollars or the total amount of
10 the tax owed by the taxpayer if less than five hundred dollars, whichever
11 is lower.

12 § 2. This act shall take effect on the first of January next succeed-
13 ing the date on which it shall have become a law and shall apply to
14 taxable years beginning on or after such date. Effective immediately,
15 the addition, amendment and/or repeal of any rule or regulation neces-
16 sary for the implementation of this act on its effective date are
17 authorized to be made and completed on or before such effective date.

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

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