

STATE OF NEW YORK

4404

2023-2024 Regular Sessions

IN ASSEMBLY

February 14, 2023

Introduced by M. of A. GUNTHER, COLTON, HAWLEY, NORRIS, EICHENSTEIN --
read once and referred to the Committee on Ways and Means

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:

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

(e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
taxable years beginning on and after January first, two thousand seven
and before January first, two thousand twenty-four, a resident taxpayer
who serves 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 shall be allowed a
credit against the tax imposed by this article equal to two hundred
dollars. For taxable years beginning on and after January first, two
thousand twenty-four, a resident taxpayer who serves as an active volun-
teer 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 shall be allowed a credit against the tax
imposed by this article equal to five hundred dollars. In order to
receive this credit a volunteer firefighter or volunteer ambulance work-
er must have been active for the entire taxable year for which the cred-
it is sought.

(2) If a taxpayer receives a real property tax exemption relating to
such service under title two of article four of the real property tax

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

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

10 (3) In the case of a husband and wife who file a joint return and who
11 both individually qualify for the credit under this subsection for taxa-
12 ble years beginning on and after January first, two thousand seven and
13 before January first, two thousand twenty-four, the amount of the credit
14 allowed shall be four hundred dollars. For taxable years beginning on
15 and after January first, two thousand twenty-four, the amount of the
16 credit shall be one thousand dollars.

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

22 § 2. This act shall take effect immediately.