

STATE OF NEW YORK

7377

2023-2024 Regular Sessions

IN ASSEMBLY

May 18, 2023

Introduced by M. of A. ZEBROWSKI -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to tax credits for volunteer firefighters, volunteer ambulance workers and volunteer emergency medical personnel under certain circumstances

The People of the State of New York, represented in Senate and Assembly, 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 volunteer ambulance workers' credit.
7 (1) For taxable years beginning on and after January first, two thousand
8 ~~[seven]~~ twenty-three, a resident taxpayer who serves as an active volun-
9 teer firefighter as defined in subdivision one of section two hundred
10 fifteen of the general municipal law or as a volunteer ambulance worker
11 as defined in subdivision fourteen of section two hundred nineteen-k of
12 the general municipal law shall be allowed a credit against the tax
13 imposed by this article equal to ~~[two]~~ eight hundred dollars. In order
14 to receive this credit a volunteer firefighter or volunteer ambulance
15 worker must have been active for the entire taxable year for which the
16 credit is sought.

17 (2) ~~[If a taxpayer receives a real property tax exemption relating to
18 such service under title two of article four of the real property tax
19 law, such taxpayer shall not be eligible for this credit; provided,
20 however (A) if the taxpayer receives such real property tax exemption in
21 the two thousand seven taxable year as a result of making application
22 therefor in a prior year or (B) if the taxpayer notifies his or her
23 assessor in writing by December thirty-first, two thousand seven of the
24 taxpayer's intent to discontinue such real property tax exemption by not~~

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

LBD01127-03-3

~~re-applying for such real property tax exemption by the next taxable status date, such taxpayer shall be eligible for this credit for the two thousand seven taxable year.~~

~~(3)~~ In the case of a husband and wife who file a joint return and who both individually qualify for the credit under this subsection, the amount of the credit allowed shall be [~~four~~] one thousand six hundred dollars.

~~(4)~~ (3) If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

§ 2. This act shall take effect immediately.