STATE OF NEW YORK

5949

2023-2024 Regular Sessions

IN SENATE

March 23, 2023

Introduced by Sens. SKOUFIS, COONEY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to providing tax credits to 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:

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

(h-1) Volunteer firefighters', volunteer ambulance workers' and volunteer emergency medical service personnel credit. For taxable years beginning on and after January first, two thousand twenty-five, a credit, in the amounts of:

(1) two hundred fifty dollars for one year of qualifying service;

(2) five hundred dollars for two years of consecutive qualifying service;

(3) six hundred dollars for three years of consecutive qualifying service;

(4) seven hundred dollars for four years of consecutive qualifying service;

(5) eight hundred dollars for five years of consecutive qualifying service;

(6) nine hundred dollars for six years of consecutive qualifying service;

(7) one thousand dollars for seven years of consecutive qualifying service;

(8) one thousand five hundred dollars for eight years of consecutive qualifying service;

(9) two thousand dollars for nine years of consecutive qualifying service; or

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

LBD01127-02-3

(10) two thousand five hundred dollars for ten or more years of consecutive qualifying service;

shall be allowed against the tax imposed by section six hundred one of this part, to each resident of the state who serves as a volunteer fire-fighter as defined in subdivision one of section three of the volunteer firefighters' benefit law or a volunteer ambulance worker as defined in subdivision one of section three of the volunteer ambulance workers' benefit law or as a member of a volunteer emergency medical services personnel squad. If a volunteer department member has a year where the qualifying service level is not met, then he or she shall receive the credit provided for in paragraph one of this subsection the next time they have a qualifying service year.

For the purposes of this subsection "qualifying service" shall mean service where such person has been a member in good standing with a volunteer department for a minimum of one year, has completed all required training courses as required by the state of New York and is certified by the chief emergency service coordinator of the county that the volunteer department serves to have attended at least forty percent of the activities of the volunteer department that he or she is a member of.

§ 2. This act shall take effect immediately.