

# STATE OF NEW YORK

7286

2023-2024 Regular Sessions

## IN SENATE

May 19, 2023

Introduced by Sen. MARTINEZ -- 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 tax credits for volunteer firefighters and volunteer ambulance workers

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 ambulance workers' credit. (1) For  
7 taxable years beginning on and after January first, two thousand seven  
8 and before January first, two thousand twenty-four, a resident taxpayer  
9 who serves as an active volunteer firefighter as defined in subdivision  
10 one of section two hundred fifteen of the general municipal law or as a  
11 volunteer ambulance worker as defined in subdivision fourteen of section  
12 two hundred nineteen-k of the general municipal law shall be allowed a  
13 credit against the tax imposed by this article equal to two hundred  
14 dollars. For taxable years beginning on and after January first, two  
15 thousand twenty-four, a resident taxpayer who serves as an active volun-  
16 teer firefighter as defined in subdivision one of section two hundred  
17 fifteen of the general municipal law or as a volunteer ambulance worker  
18 as defined in subdivision fourteen of section two hundred nineteen-k of  
19 the general municipal law shall be allowed a credit against the tax  
20 imposed by this article equal to eight hundred dollars. In order to  
21 receive this credit a volunteer firefighter or volunteer ambulance work-  
22 er must have been active for the entire taxable year for which the cred-  
23 it is sought.

24 (2) [~~if~~] For taxable years beginning before January first, two thou-  
25 sand twenty-four, if a taxpayer receives a real property tax exemption

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

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1 relating to such service under title two of article four of the real  
2 property tax law, such taxpayer shall not be eligible for this credit;  
3 provided, however (A) if the taxpayer receives such real property tax  
4 exemption in the two thousand seven taxable year as a result of making  
5 application therefor in a prior year or (B) if the taxpayer notifies his  
6 or her assessor in writing by December thirty-first, two thousand seven  
7 of the taxpayer's intent to discontinue such real property tax exemption  
8 by not re-applying for such real property tax exemption by the next  
9 taxable status date, such taxpayer shall be eligible for this credit for  
10 the two thousand seven taxable year. For taxable years beginning on or  
11 after January first, two thousand twenty-four, a taxpayer is eligible  
12 for this credit even if they receive a real property tax exemption  
13 relating to such service under title two of article four of the real  
14 property tax law.

15 (3) In the case of [~~a husband and wife~~] spouses who file a joint  
16 return and who both individually qualify for the credit under this  
17 subsection for taxable years beginning on and after January first, two  
18 thousand seven and before January first, two thousand twenty-four, the  
19 amount of the credit allowed shall be four hundred dollars. For taxable  
20 years beginning on and after January first, two thousand twenty-four,  
21 the amount of the credit shall be sixteen hundred dollars.

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

27 § 2. This act shall take effect on the first of April next succeeding  
28 the date on which it shall have become a law.