STATE OF NEW YORK

10613--A

IN ASSEMBLY

March 13, 2026

Introduced by M. of A. STECK -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to eligibility for the volunteer firefighters' and ambulance workers' credit; and to amend the real property tax law, in relation to improving affordability and the recruitment and retention of volunteer firefighters and volunteer ambulance workers through local tax incentives

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

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

(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 law, such taxpayer shall not be eligible for this credit; provided, however (A) if the taxpayer receives such real property tax exemption in the two thousand seven taxable year as a result of making application therefor in a prior year or (B) if the taxpayer notifies his or her assessor in writing by December thirty-first, two thousand seven of the taxpayer's intent to discontinue such real property tax exemption by not 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~~] spouses 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 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

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

LBD15196-02-6

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. Subdivision 1 of section 466-a of the real property tax law, as amended by chapter 592 of the laws of 2025, is amended to read as follows:

1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in any county shall be exempt from taxation to the extent of up to [~~ten~~] **one hundred** percent of the assessed value and surviving spouses of members killed in the line of duty shall be exempt from taxation to the extent of up to [~~fifty~~] **one hundred** per centum of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

§ 3. Subdivision 3 of section 466-a of the real property tax law, as amended by chapter 592 of the laws of 2025, is amended to read as follows:

3. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent exemption as authorized by this section for the remainder of such member's life as long as their primary residence is located within such county provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor **and establishing the amount of such lifetime exemption, up to one hundred per centum of the assessed value of such property**.

§ 4. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable status dates occurring on or after such date.