

STATE OF NEW YORK

11272--B

IN ASSEMBLY

May 4, 2026

Introduced by M. of A. MANKTELOW -- read once and referred to the Committee on Local Governments -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend chapter 117 of the laws of 1983 incorporating the Macedon Center Volunteer and Exempt Firemen's Benevolent Association, Inc., and providing for its powers and duties, in relation to the purpose of such association and the use of foreign fire insurance premium taxes

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

1 Section 1. Sections 1, 2, 3 and 7 of chapter 117 of the laws of 1983
2 incorporating the Macedon Center Volunteer and Exempt Firemen's Benevo-
3 lent Association, Inc., and providing for its powers and duties, are
4 amended to read as follows:

5 Section 1. Incorporation; membership. A not-for-profit corporation by
6 the name of the Macedon Center Volunteer and Exempt [~~Firemen's~~ Fire-
7 fighter's Benevolent Association, Inc., is hereby created. It shall be
8 composed of such persons eligible to membership therein as hereinafter
9 provided as shall (a) notify the secretary of the Macedon Center Volun-
10 teer [~~Fireman's~~ Firefighter's Benevolent Association, Inc., in writing
11 prior to the organization meeting of such corporation hereinafter
12 provided for of their desire to become members, or (b) shall attend such
13 meeting or an adjournment thereof, and also such persons so eligible as
14 may become members of such corporation, pursuant to its by-laws.

15 § 2. Persons eligible to membership. All persons who are now or have
16 been, or hereafter shall be active volunteer members of the fire depart-
17 ment of the Macedon Center Fire District and who have heretofore
18 acquired or shall hereafter acquire the status of exempt volunteer
19 [~~firemen~~ firefighters as defined in section two hundred of the general
20 municipal law or any other applicable law by virtue of having rendered
21 service in said fire department or fire company in such fire district,
22 and all persons who are now or hereafter shall be active volunteer
23 members of said fire department shall be eligible for membership in the
24 corporation hereby created; provided that any person who has been
25 expelled or removed for cause from membership in any fire department or

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

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1 company shall not be eligible to membership in such corporation. The
2 membership of any person in such corporation shall terminate when [~~his~~]
3 their membership as an active volunteer member of the fire department of
4 the Macedon Center Fire District shall terminate before such person
5 shall have acquired the status of exempt volunteer [~~firemen~~] firefighter
6 as defined in section two hundred of the general municipal law by virtue
7 of having rendered services to such fire department.

8 § 3. Purpose. [~~The purposes of such corporation shall be the mainte-~~
9 ~~nance of suitable headquarters for, and the promotion of friendly asso-~~
10 ~~ciation for the betterment of the members of such corporation and their~~
11 ~~relations with the community, for the promotion of fraternal intercourse~~
12 ~~among the members of such corporation, to study and disseminate among~~
13 ~~the members of such corporation the most efficient manner of fighting~~
14 ~~fires, the relief, aid and assistance of such members and their families~~
15 ~~who are disabled or indigent and to acquire real and personal property~~
16 ~~such as may be necessary for the purposes herein set forth and the~~
17 ~~promotion of the welfare of the volunteer fire service within the terri-~~
18 ~~tory now served or which may hereafter be served by the fire department~~
19 ~~of the Macedon Center Fire District.] The purposes of the corporation
20 created by this act shall be: to provide relief, aid and assistance to
21 the volunteer members of such corporation who are disabled, indigent or
22 injured in the performance of their duties, and their families; to main-
23 tain a suitable headquarters for the volunteer members of such corpo-
24 ration; to promote and safeguard the welfare of the volunteer members of
25 the corporation, and their families; to enhance the morale of the volun-
26 teer members of the corporation by providing social and recreational
27 activities for the volunteer members of the corporation; to provide for
28 the health and safety of the volunteer members of the corporation; and
29 to promote the volunteer fire service within the territory protected by
30 the Macedon Center volunteer fire department.~~

31 § 7. Precept for payment of foreign fire insurance premium taxes. Such
32 corporation shall collect and there shall be paid to it all taxes
33 imposed by section [~~five hundred fifty-three~~] nine thousand one hundred
34 four of the insurance law for fire department use and benefit upon
35 premiums for insurance against loss or damage by fire covering property
36 situated within the Macedon Center Fire District located in Wayne coun-
37 ty, New York. The officers of said corporation designated by its by-laws
38 to collect and receive the aforesaid tax shall have all the powers and
39 be subject to all the provisions of the insurance law, relating to trea-
40 surers of fire departments. Such corporation shall also be entitled to
41 receive a share of the tax distributed pursuant to the provisions of
42 section [~~five hundred fifty-four~~] nine thousand one hundred five of the
43 insurance law, based upon the business written in the territory with
44 respect to which it is entitled to collect and receive the tax under
45 section [~~five hundred fifty-three~~] nine thousand one hundred four of the
46 insurance law. Such taxes shall only be used [~~for the care and relief of~~
47 ~~disabled or indigent volunteer and exempt volunteer firemen and their~~
48 ~~families~~] by the corporation in furtherance of its purposes as set forth
49 in section three of this act.

50 § 2. This act shall take effect immediately; provided, however, that
51 the amendments to section 7 of chapter 117 of the laws of 1983 incorpo-
52 rating the Macedon Center Volunteer and Exempt Firemen's Benevolent
53 Association, Inc. and providing for its powers and duties, made by
54 section one of this act shall apply to taxes due on premiums received on
55 and after January 1, 2027.