STATE OF NEW YORK

28

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

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

AN ACT to amend the tax law, in relation to providing tax credits to volunteer firefighters, volunteer ambulance workers, volunteer reserve forces officers, auxiliary police officers 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', volunteer reserve force officers', auxiliary police officers' and volunteer emergency medical service personnel credit. For taxable years beginning on and after January first, two thousand twenty-seven, 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;

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

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

(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 firefighter 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 reserve force or as a member of an auxiliary police department 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 such volunteer department member shall receive the credit provided for in paragraph one of this subsection the next time such volunteer department member has 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 such volunteer department member is a member of.

§ 2. This act shall take effect immediately.