

# STATE OF NEW YORK

4414

2025-2026 Regular Sessions

## IN ASSEMBLY

February 4, 2025

Introduced by M. of A. BOLOGNA -- read once and referred to the Committee on Labor

AN ACT to amend the labor law, the tax law and the town law, in relation to allowing volunteer firefighters to attend training without being penalized by their employer; and creates tax incentives for employing volunteer firefighters

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

1 Section 1. The labor law is amended by adding a new section 202-1-1 to  
2 read as follows:

3 § 202-1-1. Right of volunteer firefighters to be absent from employ-  
4 ment for training. 1. Any employee who is a volunteer firefighter and  
5 who notifies their employer to that effect at least two weeks prior to  
6 taking a leave for firefighter training shall not, on account of absence  
7 from employment by reason of such training, be subject to discharge or  
8 penalty. An employer shall not withhold wages of any such employee  
9 during the period of such training.

10 2. Subdivision one of this section shall apply only when:

11 (a) The employer has previously received written documentation from  
12 the head of the employee's volunteer fire department notifying the  
13 employer of the employee's status as a volunteer firefighter; and

14 (b) The employee's training is directly related to being a volunteer  
15 firefighter and is required under 19 NYCRR 426.

16 3. The entire period of the authorized leave of absence granted pursu-  
17 ant to this section, up to the required number of training hours shall  
18 be paid leave for employees and shall not be charged against any leave  
19 to which such employee is entitled. An employee's training hours shall  
20 include more hours of training than basic volunteer firefighter training  
21 where such employee's status in the fire department requires additional  
22 training.

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

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1 4. Upon the employer's request, an employee who has been granted a  
2 leave of absence in accordance with this section shall provide their  
3 employer with a notarized statement from the head of the volunteer fire  
4 department certifying the period of time, or times, that said employee  
5 was at the required training.

6 5. Nothing set forth in this section shall be construed to impede,  
7 infringe or diminish the rights and benefits which accrue to employees  
8 through bona fide collective bargaining agreements, or otherwise dimin-  
9 ish the integrity of the existing collective bargaining relationship.

10 § 2. Section 210-B of the tax law is amended by adding a new subdivi-  
11 sion 61 to read as follows:

12 61. Volunteer firefighter absence for training wage credit. (a) Allow-  
13 ance of credit. A taxpayer shall be allowed a credit, as calculated  
14 under paragraph (b) of this subdivision, against the tax imposed by this  
15 article, for each volunteer firefighter which it employs; provided that  
16 such person shall have been employed for at least three months.

17 (b) Calculation of credit. The credit allowed under this subdivision  
18 shall be calculated for each employee as the number of hours the employ-  
19 ee was absent from work for volunteer firefighter training required  
20 under 19 NYCRR 426 up to the number of hours required to complete such  
21 training multiplied by the employees average hourly salary during the  
22 month prior to the training.

23 (c) Application of credit. The credit allowed under this subdivision  
24 for any taxable year shall not reduce the tax due for such year to less  
25 than the minimum amount prescribed in paragraph (d) of subdivision one  
26 of section two hundred ten of this article. If, however, the amount of  
27 credits allowed under this subdivision for any taxable year reduces the  
28 tax to such amount, any amount of credit thus not deductible in such  
29 taxable year shall be treated as an overpayment of tax to be credited or  
30 refunded in accordance with the provisions of section one thousand  
31 eighty-six of this chapter. Provided, however, the provisions of  
32 subsection (c) of section one thousand eighty-eight of this chapter  
33 notwithstanding, no interest shall be paid thereon.

34 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606  
35 of the tax law is amended by adding a new clause (lii) to read as  
36 follows:

37 (lii) Volunteer firefighter absence Amount of credit under  
38 for training wage credit subdivision sixty-one of  
39 under subsection (qqq) section two hundred ten-B

40 § 4. Section 606 of the tax law is amended by adding a new subsection  
41 (qqq) to read as follows:

42 (qqq) Volunteer firefighter absence for training wage credit. (1)  
43 Allowance of credit. A taxpayer shall be allowed a credit, as calculated  
44 in paragraph two of this subdivision, against the tax imposed by this  
45 article for each volunteer firefighter which it employs; provided that  
46 such person shall have been employed for at least three months.

47 (2) Calculation of credit. The credit allowed under this subsection  
48 shall be calculated for each employee as the number of hours the employ-  
49 ee was absent from work for volunteer firefighter training required  
50 under 19 NYCRR 426 up to the number of hours required to complete such  
51 training multiplied by the employees average hourly salary during the  
52 month prior to the training.

53 (3) Application of credit. If the amount of the credit allowed under  
54 this subsection for any taxable year shall exceed the taxpayer's tax for  
55 such year, the excess shall be treated as an overpayment of tax to be  
56 credited or refunded in accordance with the provisions of section six

1 hundred eighty-six of this article, provided, however, that no interest  
2 shall be paid thereon.

3 (4) Carryover. If the amount of credit allowable under this subsection  
4 for any taxable year shall exceed the taxpayer's tax for such year, the  
5 excess may be carried over to the following year or years, and may be  
6 deducted from the taxpayer's tax for such year or years.

7 § 5. Subdivision 4 of section 181 of the town law, as amended by chap-  
8 ter 555 of the laws of 2007, is amended to read as follows:

9 4. (a) After the annual budget of a fire district has been affixed to  
10 the annual budget adopted by the town board and a certified copy  
11 presented to the board of supervisors of the county in which the town is  
12 situated as required by section one hundred fifteen of this chapter, the  
13 board of supervisors shall assess and levy upon the taxable real proper-  
14 ty within the several fire districts the amounts to be raised by tax for  
15 the purposes of the respective districts as specified in such annual  
16 fire district budget and shall cause the amount so assessed and levied  
17 to be collected, in the same manner and at the same time and by the same  
18 officers as town taxes are assessed, levied and collected. When such  
19 taxes are collected, the amount thereof shall be paid to the supervisor  
20 of the town and by [him] such supervisor immediately paid to the treas-  
21 urer of the respective fire districts. If a fire district includes taxa-  
22 ble property located in more than one town, the amount to be assessed,  
23 levied and collected upon the property within each of such towns shall  
24 be apportioned in accordance with section eight hundred six of the real  
25 property tax law.

26 (b) A fire district or fire protection district may establish an  
27 exemption, for up to ten years, by resolution subject to a public hear-  
28 ing with at least ten days' notice, from fire district real property  
29 taxes or fire protection district real property taxes for the preceding  
30 taxable year on any or all property owned by an employer in the amount  
31 of the volunteer firefighter absence for training wage credit under  
32 subdivision sixty-one of section two hundred ten-B of the tax law,  
33 subsection (qqq) of section six hundred six of the tax law, or both,  
34 claimed by such employer of a volunteer firefighter.

35 § 6. This act shall take effect on the thirtieth day after it shall  
36 have become a law and shall apply to taxable years beginning on and  
37 after January 1, 2027. Effective immediately the addition, amendment  
38 and/or repeal of any rule or regulation necessary for the implementation  
39 of this act on its effective date are authorized to be made on or before  
40 such date.