

STATE OF NEW YORK

4414--A

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

Introduced by M. of A. BOLOGNA, DeSTEFANO -- read once and referred to the Committee on Labor -- recommitted to the Committee on Labor in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the labor law, the tax law and the town law, in relation to allowing volunteer firefighters or emergency medical services (EMS) personnel to attend training without being penalized by their employer; and creates tax incentives for employing volunteer firefighters or emergency services personnel

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 or emergency medical
4 services personnel to be absent from employment for training. 1. Any
5 employee who is a volunteer firefighter or emergency medical services
6 personnel and who notifies their employer to that effect at least two
7 weeks prior to taking a leave for firefighter or emergency medical
8 services personnel training shall not, on account of absence from
9 employment by reason of such training, be subject to discharge or penal-
10 ty. An employer shall not withhold wages of any such employee during the
11 period of such training.

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

13 (a) The employer has previously received written documentation from
14 the head of the employee's volunteer fire department or regional emer-
15 gency medical services council notifying the employer of the employee's
16 status as a volunteer firefighter or emergency medical services person-
17 nel;

18 (b) The employee's training is directly related to being a volunteer
19 firefighter and is required under 19 NYCRR 426; or

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

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1 (c) The employee's training is directly related to being an emergency
 2 medical services personnel and is required under 10 NYCRR 800.

3 3. The entire period of the authorized leave of absence granted pursu-
 4 ant to this section, up to the required number of training hours shall
 5 be paid leave for employees and shall not be charged against any leave
 6 to which such employee is entitled. An employee's training hours shall
 7 include more hours of training than basic volunteer firefighter or emer-
 8 gency medical services personnel training where such employee's status
 9 in the fire department or regional emergency medical services council
 10 requires additional training.

11 4. Upon the employer's request, an employee who has been granted a
 12 leave of absence in accordance with this section shall provide their
 13 employer with a notarized statement from the head of the volunteer fire
 14 department or regional emergency medical services council certifying the
 15 period of time, or times, that such employee was at the required train-
 16 ing.

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

21 § 2. Section 210-B of the tax law is amended by adding a new subdivi-
 22 sion 63 to read as follows:

23 63. Volunteer firefighter or emergency medical services personnel
 24 absence for training wage credit. (a) Allowance of credit. A taxpayer
 25 shall be allowed a credit, as calculated under paragraph (b) of this
 26 subdivision, against the tax imposed by this article, for each volunteer
 27 firefighter or emergency medical services personnel which it employs;
 28 provided that such person shall have been employed for at least three
 29 months.

30 (b) Calculation of credit. The credit allowed under this subdivision
 31 shall be calculated for each employee as the number of hours the employ-
 32 ee was absent from work for volunteer firefighter or emergency medical
 33 services personnel training required under 19 NYCRR 426 or 10 NYCRR 800
 34 up to the number of hours required to complete such training multiplied
 35 by the employees average hourly salary during the month prior to the
 36 training.

37 (c) Application of credit. The credit allowed under this subdivision
 38 for any taxable year shall not reduce the tax due for such year to less
 39 than the minimum amount prescribed in paragraph (d) of subdivision one
 40 of section two hundred ten of this article. If, however, the amount of
 41 credits allowed under this subdivision for any taxable year reduces the
 42 tax to such amount, any amount of credit thus not deductible in such
 43 taxable year shall be treated as an overpayment of tax to be credited or
 44 refunded in accordance with the provisions of section one thousand
 45 eighty-six of this chapter. Provided, however, the provisions of
 46 subsection (c) of section one thousand eighty-eight of this chapter
 47 notwithstanding, no interest shall be paid thereon.

48 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
 49 of the tax law is amended by adding a new clause (liii) to read as
 50 follows:

51 <u>(liii) Volunteer firefighter</u>	<u>Amount of credit under</u>
52 <u>or emergency medical services</u>	<u>subdivision sixty-three of</u>
53 <u>personnel absence for training</u>	<u>section two hundred ten-B</u>
54 <u>wage credit under subsection</u>	
55 <u>(bbb)</u>	

1 § 4. Section 606 of the tax law is amended by adding a new subsection
2 (bbb) to read as follows:

3 (bbb) Volunteer firefighter or emergency services personnel absence
4 for training wage credit. (1) Allowance of credit. A taxpayer shall be
5 allowed a credit, as calculated in paragraph two of this subsection,
6 against the tax imposed by this article for each volunteer firefighter
7 or emergency services personnel which it employs; provided that such
8 person shall have been employed for at least three months.

9 (2) Calculation of credit. The credit allowed under this subsection
10 shall be calculated for each employee as the number of hours the employ-
11 ee was absent from work for volunteer firefighter or emergency services
12 personnel training required under 19 NYCRR 426 or 10 NYCRR 800 up to the
13 number of hours required to complete such training multiplied by the
14 employees average hourly salary during the month prior to the training.

15 (3) Application of credit. If the amount of the credit allowed under
16 this subsection for any taxable year shall exceed the taxpayer's tax for
17 such year, the excess shall be treated as an overpayment of tax to be
18 credited or refunded in accordance with the provisions of section six
19 hundred eighty-six of this article, provided, however, that no interest
20 shall be paid thereon.

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

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

27 4. (a) After the annual budget of a fire district has been affixed to
28 the annual budget adopted by the town board and a certified copy
29 presented to the board of supervisors of the county in which the town is
30 situated as required by section one hundred fifteen of this chapter, the
31 board of supervisors shall assess and levy upon the taxable real proper-
32 ty within the several fire districts the amounts to be raised by tax for
33 the purposes of the respective districts as specified in such annual
34 fire district budget and shall cause the amount so assessed and levied
35 to be collected, in the same manner and at the same time and by the same
36 officers as town taxes are assessed, levied and collected. When such
37 taxes are collected, the amount thereof shall be paid to the supervisor
38 of the town and by [him] such supervisor immediately paid to the treas-
39 urer of the respective fire districts. If a fire district includes taxa-
40 ble property located in more than one town, the amount to be assessed,
41 levied and collected upon the property within each of such towns shall
42 be apportioned in accordance with section eight hundred six of the real
43 property tax law.

44 (b) A fire district or fire protection district, or regional emergency
45 medical services council may establish an exemption, for up to ten
46 years, by resolution subject to a public hearing with at least ten days'
47 notice, from fire district or regional emergency medical services coun-
48 cil real property taxes or fire protection district or regional emergen-
49 cy medical services council real property taxes for the preceding taxa-
50 ble year on any or all property owned by an employer in the amount of
51 the volunteer firefighter or emergency medical services personnel
52 absence for training wage credit under subdivision sixty-three of
53 section two hundred ten-B of the tax law, subsection (bbb) of section
54 six hundred six of the tax law, or both, claimed by such employer of a
55 volunteer firefighter or emergency medical services personnel.

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