

STATE OF NEW YORK

4496

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the tax law, in relation to providing for a credit against personal income tax for volunteer firefighters who complete qualifications to become a training instructor

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (e-3) to read as follows:

3 (e-3) Volunteer firefighter instructor certification credit. For
4 taxable years beginning on and after January 1, 2025, a volunteer fire-
5 fighter who completes the minimum qualifications for instructor certifi-
6 cation as outlined in New York state codes, rules and regulations Title
7 19, Section 426.4, in this state, there shall be allowed a credit
8 against income tax owed by such person in an amount which is equal to
9 the sum of five hundred dollars or the total amount of the tax owed by
10 the taxpayer if less than five hundred dollars, whichever is lower.

11 § 2. This act shall take effect on the first of January next succeed-
12 ing the date on which it shall have become a law and shall apply to
13 taxable years beginning on or after such date. Effective immediately,
14 the addition, amendment and/or repeal of any rule or regulation neces-
15 sary for the implementation of this act on its effective date are
16 authorized to be made and completed on or before such effective date.

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

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