

# STATE OF NEW YORK

10182--B

Cal. No. 1256

## IN SENATE

May 4, 2026

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading -- passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

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

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

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1 municipal law or any other applicable law by virtue of having rendered  
2 service in said fire department or fire company in such fire district,  
3 and all persons who are now or hereafter shall be active volunteer  
4 members of said fire department shall be eligible for membership in the  
5 corporation hereby created; provided that any person who has been  
6 expelled or removed for cause from membership in any fire department or  
7 company shall not be eligible to membership in such corporation. The  
8 membership of any person in such corporation shall terminate when [~~his~~]  
9 their membership as an active volunteer member of the fire department of  
10 the Macedon Center Fire District shall terminate before such person  
11 shall have acquired the status of exempt volunteer [~~firemen~~] firefighter  
12 as defined in section two hundred of the general municipal law by virtue  
13 of having rendered services to such fire department.

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

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

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