STATE OF NEW YORK

1825

2025-2026 Regular Sessions

IN SENATE

January 14, 2025

Introduced by Sen. ASHBY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law and the state finance law, in relation to using a portion of the public safety communications surcharge to support volunteer fire department initiatives

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

Section 1. Paragraph (a) of subdivision 5 of section 186-f of the tax law, as added by section 3 of part B of chapter 56 of the laws of 2009, is amended to read as follows:

(a) forty-one and seven-tenths of the revenues collected and received under this section into the [~~state general~~] **New York state volunteer fire department auxiliary** fund **established pursuant to section ninety-nine-ss of the state finance law**; and

§ 2. The state finance law is amended by adding a new section 99-ss to read as follows:

§ 99-ss. New York state volunteer fire department auxiliary fund. 1. Establishment of the fund. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the New York state volunteer fire department auxiliary fund. Moneys in this account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

2. Source of funds. The sum equal to the amount identified in paragraph (a) of subdivision five of section one hundred eighty-six-f of the tax law shall be credited to the fund.

3. Use of funds. Such moneys shall be used for the purpose of providing volunteer fire departments in the state with grants for the purchase of personal protective equipment, turnout gear, hazmat systems, communications technology, renovation or restoration of buildings that contain

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

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fire department apparatus, or any necessary expenses to fund any service related to recruitment and retention programs.

§ 3. This act shall take effect on the first of January next succeeding the date upon which it shall have become a law.