

# STATE OF NEW YORK

208

2025-2026 Regular Sessions

## IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sens. HELMING, TEDISCO -- read twice and ordered printed,  
and when printed to be committed to the Committee on Investigations  
and Government Operations

AN ACT to amend the tax law, in relation to a credit for hunting and  
fishing license fees for volunteer firefighters and volunteer ambu-  
lance workers

The People of the State of New York, represented in Senate and Assem-  
bly, 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 firefighters' and ambulance workers' hunting and fish-  
4 ing license fee credit. (1) Allowance and amount of credit. A resident  
5 taxpayer who serves as an active volunteer firefighter as defined in  
6 subdivision one of section two hundred fifteen of the general municipal  
7 law or as a volunteer ambulance worker as defined in subdivision four-  
8 teen of section two hundred nineteen-k of the general municipal law, and  
9 who has served as such for the previous twelve consecutive months, may  
10 claim a tax credit against the tax imposed by this article in the amount  
11 of any fees paid for hunting and/or fishing licenses, privileges, tags  
12 and permits issued pursuant to title seven of article eleven of the  
13 environmental conservation law. In order to receive this credit a volun-  
14 teer firefighter or volunteer ambulance worker must have been active for  
15 the entire taxable year for which the credit is sought.

16 (2) Application of credit. If the amount of the credit shall exceed  
17 the taxpayer's tax for such year the excess shall be carried over to the  
18 following year or years, and may be deducted from the taxpayer's tax for  
19 such year or years.

20 § 2. This act shall take effect immediately and shall apply to taxable  
21 years beginning on and after January 1, 2026.

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

LBD00706-01-5