STATE OF NEW YORK

3528

2025-2026 Regular Sessions

IN SENATE

January 28, 2025

Introduced by Sen. ORTT -- 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 establishing the New York state local emergency services account for reimbursement for certain expenses

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 fund~~] **New York state local emergency services account 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 local emergency services account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a special fund to be known as the New York state local emergency services account. Moneys in this account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

2. 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. (a) Monies collected and deposited into the New York state local emergency services account shall be used to: reimburse county and other municipal fire, police and emergency medical services departments, volunteer fire companies, volunteer fire departments, volunteer fire districts, volunteer fire protection districts and not-for-profit emergency medical services for expenses incurred related to procurement of

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

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any equipment including radio and communication items, apparatus, vehicles including snowmobiles, all terrain vehicles, and boats, goods or services related to the renovation of any buildings, and personal protective equipment including but not be limited to, face shields, eye protection, isolation gowns, face masks, respirators, and turnout gear.

(b) Such reimbursements shall only be made upon application by a county or other municipal fire, police or emergency medical services department volunteer fire company, department, district, or non-profit EMS service to the New York state division of homeland security. The division of homeland security may require submission of documentation with an application for reimbursement as it deems necessary.

§ 3. This act shall take effect immediately.