

STATE OF NEW YORK

6233--A

2025-2026 Regular Sessions

IN SENATE

March 7, 2025

Introduced by Sens. MARTINEZ, BORRELLO, GALLIVAN, HARCKHAM, HINCHEY, JACKSON, MATTERA, MURRAY, OBERACKER, RHOADS, ROLISON, C. RYAN, WEBB, WEBER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- recommitted to the Committee on Budget and Revenue in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the real property tax law, in relation to tax credits for volunteer firefighters and volunteer ambulance workers

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

1 Section 1. Subsection (e-1) of section 606 of the tax law, as added by
2 section 1 of part U of chapter 62 of the laws of 2006, paragraph 2 as
3 amended by chapter 532 of the laws of 2007, paragraph 3 as added and
4 paragraph 4 as renumbered by section 4 of part N of chapter 61 of the
5 laws of 2006, is amended to read as follows:
6 (e-1) Volunteer firefighters' and ambulance workers' credit. (1) For
7 taxable years beginning on and after January first, two thousand seven
8 and before January first, two thousand twenty-six, a resident taxpayer
9 who serves as an active volunteer firefighter as defined in subdivision
10 one of section two hundred fifteen of the general municipal law or as a
11 volunteer ambulance worker as defined in subdivision fourteen of section
12 two hundred nineteen-k of the general municipal law shall be allowed a
13 credit against the tax imposed by this article equal to two hundred
14 dollars. For taxable years beginning on and after January first, two
15 thousand twenty-six, a resident taxpayer who serves as an active volun-
16 teer firefighter as defined in subdivision one of section two hundred
17 fifteen of the general municipal law or as a volunteer ambulance worker
18 as defined in subdivision fourteen of section two hundred nineteen-k of
19 the general municipal law shall be allowed a credit against the tax

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

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1 imposed by this article equal to eight hundred dollars. In order to
2 receive this credit a volunteer firefighter or volunteer ambulance work-
3 er must have been active for the entire taxable year for which the cred-
4 it is sought.

5 (2) [~~if~~] For taxable years beginning before January first, two thou-
6 sand twenty-six, if a taxpayer receives a real property tax exemption
7 relating to such service under title two of article four of the real
8 property tax law, such taxpayer shall not be eligible for this credit;
9 provided, however (A) if the taxpayer receives such real property tax
10 exemption in the two thousand seven taxable year as a result of making
11 application therefor in a prior year or (B) if the taxpayer notifies
12 [~~his or her~~] such taxpayer's assessor in writing by December thirty-
13 first, two thousand seven of the taxpayer's intent to discontinue such
14 real property tax exemption by not re-applying for such real property
15 tax exemption by the next taxable status date, such taxpayer shall be
16 eligible for this credit for the two thousand seven taxable year. For
17 taxable years beginning on or after January first, two thousand twenty-
18 six, a taxpayer is eligible for this credit even if they receive a real
19 property tax exemption relating to such service under title two of arti-
20 cle four of the real property tax law.

21 (3) In the case of [~~a husband and wife~~] spouses who file a joint
22 return and who both individually qualify for the credit under this
23 subsection for taxable years beginning on and after January first, two
24 thousand seven and before January first, two thousand twenty-six, the
25 amount of the credit allowed shall be four hundred dollars. For taxable
26 years beginning on and after January first, two thousand twenty-six, the
27 amount of the credit shall be sixteen hundred dollars.

28 (4) If the amount of the credit allowed under this subsection for any
29 taxable year shall exceed the taxpayer's tax for such year, the excess
30 shall be treated as an overpayment of tax to be credited or refunded in
31 accordance with the provisions of section six hundred eighty-six of this
32 article, provided, however, that no interest shall be paid thereon.

33 § 2. The opening paragraph and paragraph (a) of subdivision 2 of
34 section 466-a of the real property tax law, as amended by chapter 592 of
35 the laws of 2025, are amended to read as follows:

36 Such exemption shall not be granted to an enrolled member of an incor-
37 porated volunteer fire company, fire department or incorporated volun-
38 tary ambulance service residing in such city, village, town, school
39 district, special district, fire district or county unless:

40 (a) the applicant resides in the city, town [~~or~~], village, school
41 district, special district, fire district or county which is served by
42 such incorporated volunteer fire company or fire department or incorpo-
43 rated voluntary ambulance service;

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