STATE OF NEW YORK

8306

2025-2026 Regular Sessions

IN SENATE

May 30, 2025

Introduced by Sen. ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend chapter 978 of the laws of 1966 relating to incorporating the South Lockport Volunteer Firemen's Benevolent Association, and providing for its powers and duties, in relation to amendments to such association's charter

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

Section 1. Sections 1, 2, 3, 4 and 7 of chapter 978 of the laws of 1966 relating to incorporating the South Lockport Volunteer Firemen's Benevolent Association, and providing for its powers and duties, are amended to read as follows:

Section 1. Incorporation; membership. A membership corporation by the name of "South Lockport Volunteer Exempt [~~Firemen's~~] **Firefighters'** Benevolent Association" is hereby created. It shall be composed of such persons eligible to membership therein as hereinafter provided as shall (a) notify the secretary of the South Lockport Fire Company, Incorporated in writing prior to the organization meeting of such corporation hereinafter provided of their desire to become members, or (b) shall attend such meeting or an adjournment thereof, and also such persons so eligible as may become members of such corporation, pursuant to its by-laws.

§ 2. Persons eligible to membership. All persons who are now**,** or have been, or who hereafter shall be volunteer members of the South Lockport Fire Company, Incorporated**,** and all persons resident in the territory provided with fire protection by contract with such fire company who are exempt volunteer [~~firemen~~] **firefighters** as defined by section two hundred of the general municipal law, shall be eligible to membership in the corporation hereby created; provided that any person who has been expelled or removed for cause from membership in any fire company or department shall not be eligible to membership in such corporation.

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

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Whenever a member who is not an exempt [~~firemen~~] **firefighter** as defined by section two hundred of the general municipal law shall move from such territory in which fire protection is provided as aforesaid or if the territory in which a member resides shall no longer be provided with such fire protection, [~~his~~] **their** membership in such corporation shall cease.

§ 3. Purposes **and duty of the association**. The purposes of [~~such corporation shall be the maintenance of suitable headquarters for, and the promotion of fraternal intercourse among the members of such corporation, the relief, aid and assistance of such members' and their families who are disabled or indigent, and the promotion of the welfare of the volunteer fire service within the territory provided with fire protection by contract with such fire company~~] **the corporation created by this act shall be: to provide relief, aid and assistance to the volunteer members of such corporation who are indigent, disabled or injured in the performance of their duties, and their families; to maintain a suitable headquarters for the volunteer members of such corporation, and their families; to promote and safeguard the welfare of the volunteer members of the corporation and their families; to provide for the health and safety of the volunteer members of the corporation; to enhance the morale of the volunteer members of the corporation by providing social and recreational activities for the volunteer members of the corporation; and to promote the volunteer fire service within the territory protected by the South Lockport Fire Company, Incorporated**.

§ 4. Powers and duties. Such corporation shall have all of the powers of a [~~membership~~] **not-for-profit** corporation, and the provisions of law relating to [~~membership~~] **not-for-profit** corporations shall apply to such corporation except where they conflict with the provisions of this act. However, unless the written approval of the state board of social welfare shall have first been obtained this corporation shall not establish and maintain any home or institution which, if separately incorporated, would require the approval of such board.

The South Lockport Volunteer Firefighters' Benevolent Association is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding sections of any future tax code.

Upon dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

§ 7. Precept for payment of foreign fire insurance premium taxes. **a.** Such corporation shall collect and there shall be paid to it all taxes imposed by section [~~five hundred fifty-three~~] **nine thousand one hundred four** of the insurance law for fire department use and benefit, upon premiums for insurance against loss or damage by fire covering property situated within the Town of Lockport Fire Protection District, Niagara county, New York or within any duly organized territory in which the South Lockport Fire Company, Incorporated is or may be obligated to render fire protection pursuant to contract.

b. The officer of said corporation designated by its by-laws to collect and receive the aforesaid tax shall have all the powers and be subject to all the provisions of the insurance law, relating to treasurers of fire departments.

c. Such corporation shall also be entitled to receive a share of the tax imposed by section [~~five hundred fifty-four~~] **nine thousand one hundred five** of the insurance law, based upon the business written in the territory with respect to which it is entitled to collect and receive the tax under section [~~five hundred fifty-three~~] **nine thousand one hundred four** of the insurance law.

d. Such taxes shall only be used [~~for the care and relief of disabled or indigent volunteer and exempt volunteer firemen and their families~~] **by the corporation in furtherance of its purposes as set forth in section three of this act**.

§ 2. This act shall take effect immediately; provided however, that the amendments to section 7 of chapter 978 of the laws of 1966 made by section one of this act shall apply to taxes due on premiums received on and after January 1, 2026.