

# STATE OF NEW YORK

2345

2025-2026 Regular Sessions

## IN ASSEMBLY

January 16, 2025

Introduced by M. of A. HAWLEY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to creating a wage tax credit for employers who employ New York national guard members, reservists, volunteer firefighters and EMS personnel

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

1 Section 1. Section 210-B of the tax law is amended by adding two new  
2 subdivisions 61 and 62 to read as follows:

3 61. Employment of New York national guard and reserve members wage tax  
4 credit. (a) Allowance of credit. A taxpayer shall be allowed a credit,  
5 in the amount of one thousand five hundred dollars, against the tax  
6 imposed by this article for each member of the New York national guard  
7 and reserves which it employs. Provided, however, such taxpayer shall  
8 comply with the Uniformed Services Employment and Reemployment Rights  
9 Act, as found in section 4301 et seq. of title 18 of the United States  
10 Code; and provided further that such person shall have been employed for  
11 at least six months.

12 (b) Application of credit. The credit allowed under this subdivision  
13 for any taxable year shall not reduce the tax due for such year to less  
14 than the minimum amount prescribed in paragraph (d) of subdivision one  
15 of section two hundred ten of this article. If, however, the amount of  
16 credits allowed under this subdivision for any taxable year reduces the  
17 tax to such amount, any amount of credit thus not deductible in such  
18 taxable year shall be treated as an overpayment of tax to be credited or  
19 refunded in accordance with the provisions of section one thousand  
20 eighty-six of this chapter. Provided, however, the provisions of  
21 subsection (c) of section one thousand eighty-eight of this chapter  
22 notwithstanding, no interest shall be paid thereon.

23 62. Employment of volunteer firefighters and emergency medical  
24 services (EMS) first responder personnel wage credit. (a) Allowance of

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

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credit. A taxpayer shall be allowed a credit of one thousand five hundred dollars, against the tax imposed by this article, for each volunteer firefighter and EMS first responder personnel which it employs; provided that such person shall have been employed for at least six months.

(b) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the minimum amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. If, however, the amount of credits allowed under this subdivision for any taxable year reduces the tax to such amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

§ 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding two new clauses (lii) and (liii) to read as follows:

<u>(lii) Employment of New York national guard and reserve members credit under sub-section (qqq)</u>	<u>Amount of credit under subdivision sixty-one of section two hundred ten-B</u>
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<u>(liii) Employment of volunteer firefighters and EMS first responder personnel wage credit under sub-section (rrr)</u>	<u>Amount of credit under subdivision sixty-two of section two hundred ten-B</u>
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§ 3. Section 606 of the tax law is amended by adding two new subsections (qqq) and (rrr) to read as follows:

(qqq) Employment of New York national guard and reserve member credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, as hereinafter provided, against the tax imposed by this article if they employ New York national guard and reserve members. Provided, however, they shall comply with the Uniformed Services Employment and Reemployment Rights Act, as found in section 4301 et seq. of title 18 of the United States Code; and provided, further that such person shall have been employed for at least six months. The amount of the credit shall be fifteen hundred dollars for each national guard member or reservist employed.

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

(3) Carryover. If the amount of credit allowable under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess may be carried over to the following year or years, and may be deducted from the taxpayer's tax for such year or years.

1 (rrr) Employment of volunteer firefighters and EMS first responder  
2 personnel wage credit. (1) Allowance of credit. A taxpayer shall be  
3 allowed a credit, as hereinafter provided, against the tax imposed by  
4 this article for each volunteer firefighter and EMS first responder  
5 personnel which it employs; provided that such person shall have been  
6 employed for at least six months. The amount of the credit shall be  
7 fifteen hundred dollars for each volunteer firefighter and EMS first  
8 responder employed.

9 (2) Application of credit. If the amount of the credit allowed under  
10 this subsection for any taxable year shall exceed the taxpayer's tax for  
11 such year, the excess shall be treated as an overpayment of tax to be  
12 credited or refunded in accordance with the provisions of section six  
13 hundred eighty-six of this article, provided, however, that no interest  
14 shall be paid thereon.

15 (3) Carryover. If the amount of credit allowable under this subsection  
16 for any taxable year shall exceed the taxpayer's tax for such year, the  
17 excess may be carried over to the following year or years, and may be  
18 deducted from the taxpayer's tax for such year or years.

19 § 4. This act shall take effect immediately and shall apply to taxable  
20 years beginning on and after January 1, 2027. Effective immediately the  
21 addition, amendment and/or repeal of any rule or regulation necessary  
22 for the implementation of this act on its effective date are authorized  
23 to be made and completed on or before such date.