

STATE OF NEW YORK

28

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

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

AN ACT to amend the tax law, in relation to providing tax credits to volunteer firefighters, volunteer ambulance workers, volunteer reserve forces officers, auxiliary police officers and volunteer emergency medical personnel under certain circumstances

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (h-1) to read as follows:

3 (h-1) Volunteer firefighters', volunteer ambulance workers', volunteer
4 reserve force officers', auxiliary police officers' and volunteer emer-
5 gency medical service personnel credit. For taxable years beginning on
6 and after January first, two thousand twenty-seven, a credit, in the
7 amounts of:

8 (1) two hundred fifty dollars for one year of qualifying service;

9 (2) five hundred dollars for two years of consecutive qualifying
10 service;

11 (3) six hundred dollars for three years of consecutive qualifying
12 service;

13 (4) seven hundred dollars for four years of consecutive qualifying
14 service;

15 (5) eight hundred dollars for five years of consecutive qualifying
16 service;

17 (6) nine hundred dollars for six years of consecutive qualifying
18 service;

19 (7) one thousand dollars for seven years of consecutive qualifying
20 service;

21 (8) one thousand five hundred dollars for eight years of consecutive
22 qualifying service;

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

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1 (9) two thousand dollars for nine years of consecutive qualifying
2 service; or

3 (10) two thousand five hundred dollars for ten or more years of
4 consecutive qualifying service;

5 shall be allowed against the tax imposed by section six hundred one of
6 this part, to each resident of the state who serves as a volunteer fire-
7 fighter as defined in subdivision one of section three of the volunteer
8 firefighters' benefit law or a volunteer ambulance worker as defined in
9 subdivision one of section three of the volunteer ambulance workers'
10 benefit law or as a member of a volunteer reserve force or as a member
11 of an auxiliary police department or as a member of a volunteer emergen-
12 cy medical services personnel squad. If a volunteer department member
13 has a year where the qualifying service level is not met, then such
14 volunteer department member shall receive the credit provided for in
15 paragraph one of this subsection the next time such volunteer department
16 member has a qualifying service year.

17 For the purposes of this subsection "qualifying service" shall mean
18 service where such person has been a member in good standing with a
19 volunteer department for a minimum of one year, has completed all
20 required training courses as required by the state of New York and is
21 certified by the chief emergency service coordinator of the county that
22 the volunteer department serves to have attended at least forty percent
23 of the activities of the volunteer department that such volunteer
24 department member is a member of.

25 § 2. This act shall take effect immediately.