

STATE OF NEW YORK

3576

2025-2026 Regular Sessions

IN ASSEMBLY

January 28, 2025

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

AN ACT to amend the tax law and the state finance law, in relation to using a portion of the public safety communications surcharge to support volunteer fire department initiatives

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

1 Section 1. Paragraph (a) of subdivision 5 of section 186-f of the tax
2 law, as added by section 3 of part B of chapter 56 of the laws of 2009,
3 is amended to read as follows:

4 (a) forty-one and seven-tenths of the revenues collected and received
5 under this section into the [~~state-general~~] New York state volunteer
6 fire department auxiliary fund established pursuant to section ninety-
7 nine-ss of the state finance law; and

8 § 2. The state finance law is amended by adding a new section 99-ss to
9 read as follows:

10 § 99-ss. New York state volunteer fire department auxiliary fund. 1.
11 Establishment of the fund. There is hereby established in the joint
12 custody of the state comptroller and the commissioner of taxation and
13 finance a special fund to be known as the New York state volunteer fire
14 department auxiliary fund. Moneys in this account shall be kept separate
15 and not commingled with any other moneys in the custody of the comp-
16 troller.

17 2. Source of funds. The sum equal to the amount identified in para-
18 graph (a) of subdivision five of section one hundred eighty-six-f of the
19 tax law shall be credited to the fund.

20 3. Use of funds. Such moneys shall be used for the purpose of provid-
21 ing volunteer fire departments in the state with grants for the purchase
22 of personal protective equipment, turnout gear, hazmat systems, communi-
23 cations technology, renovation or restoration of buildings that contain

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

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1 fire department apparatus, or any necessary expenses to fund any service
2 related to recruitment and retention programs.

3 § 3. This act shall take effect on the first of January next succeed-
4 ing the date upon which it shall have become a law.