STATE OF NEW YORK

4414--A

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

Introduced by M. of A. BOLOGNA, DeSTEFANO -- read once and referred to the Committee on Labor -- recommitted to the Committee on Labor in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the labor law, the tax law and the town law, in relation to allowing volunteer firefighters or emergency medical services (EMS) personnel to attend training without being penalized by their employer; and creates tax incentives for employing volunteer firefighters or emergency services personnel

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

Section 1. The labor law is amended by adding a new section 202-l-1 to read as follows:

§ 202-l-1. Right of volunteer firefighters or emergency medical services personnel to be absent from employment for training. 1. Any employee who is a volunteer firefighter or emergency medical services personnel and who notifies their employer to that effect at least two weeks prior to taking a leave for firefighter or emergency medical services personnel training shall not, on account of absence from employment by reason of such training, be subject to discharge or penalty. An employer shall not withhold wages of any such employee during the period of such training.

2. Subdivision one of this section shall apply only when:

(a) The employer has previously received written documentation from the head of the employee's volunteer fire department or regional emergency medical services council notifying the employer of the employee's status as a volunteer firefighter or emergency medical services personnel;

(b) The employee's training is directly related to being a volunteer firefighter and is required under 19 NYCRR 426; or

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

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(c) The employee's training is directly related to being an emergency medical services personnel and is required under 10 NYCRR 800.

3. The entire period of the authorized leave of absence granted pursuant to this section, up to the required number of training hours shall be paid leave for employees and shall not be charged against any leave to which such employee is entitled. An employee's training hours shall include more hours of training than basic volunteer firefighter or emergency medical services personnel training where such employee's status in the fire department or regional emergency medical services council requires additional training.

4. Upon the employer's request, an employee who has been granted a leave of absence in accordance with this section shall provide their employer with a notarized statement from the head of the volunteer fire department or regional emergency medical services council certifying the period of time, or times, that such employee was at the required training.

5. Nothing set forth in this section shall be construed to impede, infringe or diminish the rights and benefits which accrue to employees through bona fide collective bargaining agreements, or otherwise diminish the integrity of the existing collective bargaining relationship.

§ 2. Section 210-B of the tax law is amended by adding a new subdivision 63 to read as follows:

63. Volunteer firefighter or emergency medical services personnel absence for training wage credit. (a) Allowance of credit. A taxpayer shall be allowed a credit, as calculated under paragraph (b) of this subdivision, against the tax imposed by this article, for each volunteer firefighter or emergency medical services personnel which it employs; provided that such person shall have been employed for at least three months.

(b) Calculation of credit. The credit allowed under this subdivision shall be calculated for each employee as the number of hours the employee was absent from work for volunteer firefighter or emergency medical services personnel training required under 19 NYCRR 426 or 10 NYCRR 800 up to the number of hours required to complete such training multiplied by the employees average hourly salary during the month prior to the training.

(c) 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.

§ 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (liii) to read as follows:

(liii) Volunteer firefighter or emergency medical services personnel absence for training wage credit under subsection (bbb)	Amount of credit under subdivision sixty-three of section two hundred ten-B

§ 4. Section 606 of the tax law is amended by adding a new subsection (bbb) to read as follows:

(bbb) Volunteer firefighter or emergency services personnel absence for training wage credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, as calculated in paragraph two of this subsection, against the tax imposed by this article for each volunteer firefighter or emergency services personnel which it employs; provided that such person shall have been employed for at least three months.

(2) Calculation of credit. The credit allowed under this subsection shall be calculated for each employee as the number of hours the employee was absent from work for volunteer firefighter or emergency services personnel training required under 19 NYCRR 426 or 10 NYCRR 800 up to the number of hours required to complete such training multiplied by the employees average hourly salary during the month prior to the training.

(3) 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.

(4) 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.

§ 5. Subdivision 4 of section 181 of the town law, as amended by chapter 555 of the laws of 2007, is amended to read as follows:

4. (a) After the annual budget of a fire district has been affixed to the annual budget adopted by the town board and a certified copy presented to the board of supervisors of the county in which the town is situated as required by section one hundred fifteen of this chapter, the board of supervisors shall assess and levy upon the taxable real property within the several fire districts the amounts to be raised by tax for the purposes of the respective districts as specified in such annual fire district budget and shall cause the amount so assessed and levied to be collected, in the same manner and at the same time and by the same officers as town taxes are assessed, levied and collected. When such taxes are collected, the amount thereof shall be paid to the supervisor of the town and by [~~him~~] such supervisor immediately paid to the treasurer of the respective fire districts. If a fire district includes taxable property located in more than one town, the amount to be assessed, levied and collected upon the property within each of such towns shall be apportioned in accordance with section eight hundred six of the real property tax law.

(b) A fire district or fire protection district, or regional emergency medical services council may establish an exemption, for up to ten years, by resolution subject to a public hearing with at least ten days' notice, from fire district or regional emergency medical services council real property taxes or fire protection district or regional emergency medical services council real property taxes for the preceding taxable year on any or all property owned by an employer in the amount of the volunteer firefighter or emergency medical services personnel absence for training wage credit under subdivision sixty-three of section two hundred ten-B of the tax law, subsection (bbb) of section six hundred six of the tax law, or both, claimed by such employer of a volunteer firefighter or emergency medical services personnel.

§ 6. This act shall take effect on the thirtieth day after it shall have become a law and shall apply to taxable years beginning on and after January 1, 2027. Effective immediately the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.