STATE OF NEW YORK

4496

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the tax law, in relation to providing for a credit against personal income tax for volunteer firefighters who complete qualifications to become a training instructor

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (e-3) to read as follows:

(e-3) Volunteer firefighter instructor certification credit. For taxable years beginning on and after January 1, 2025, a volunteer firefighter who completes the minimum qualifications for instructor certification as outlined in New York state codes, rules and regulations Title 19, Section 426.4, in this state, there shall be allowed a credit against income tax owed by such person in an amount which is equal to the sum of five hundred dollars or the total amount of the tax owed by the taxpayer if less than five hundred dollars, whichever is lower.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable years beginning on or after such date. 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.

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

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