STATE OF NEW YORK

5221

2025-2026 Regular Sessions

IN ASSEMBLY

February 12, 2025

Introduced by M. of A. TAGUE, DeSTEFANO, MILLER, SMULLEN, HAWLEY, WALSH, PALMESANO -- read once and referred to the Committee on Transportation

AN ACT to amend the tax law, in relation to providing a state income tax exemption for volunteer firefighters and volunteer ambulance workers

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

Section 1. Subsection (i) of section 601 of the tax law is relettered subsection (j) and a new subsection (i) is added to read as follows:

(i) Volunteer firefighters and volunteer ambulance workers. 1. Notwithstanding the provisions of subsections (a), (b), (c) and (d) of this section and any other provision of this article, for taxable years beginning after January first, two thousand twenty-six, the gross income shall be exempt from tax under this article regardless of whether such income is subject to federal income taxation to each resident of the state who has qualifying service in the taxable year for which the exemption is claimed as a volunteer firefighter as defined in subdivision one of section three of the volunteer firefighters' benefit law or a volunteer ambulance worker as defined in subdivision one of section three of the volunteer ambulance workers' benefit law or as a member of a volunteer emergency medical services personnel squad.

2. For the purposes of this subsection "qualifying service" shall mean service where such person has been a member in good standing with a volunteer fire department or volunteer ambulance service for a minimum of one year, has completed all required training courses as required by the state of New York and is certified by the chief emergency service coordinator of the county that the volunteer fire department or the volunteer ambulance service serves and has attended at least fifty-five percent of the activities of the volunteer fire department or the volunteer ambulance service that such person is a member of.

§ 2. This act shall take effect immediately and shall apply to all taxable years beginning on or after January 1, 2026.

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

LBD01110-01-5