

# STATE OF NEW YORK

527

2025-2026 Regular Sessions

## IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. PAULIN, LUPARDO, SIMPSON -- read once and referred to the Committee on Insurance

AN ACT to amend the insurance law, in relation to the distribution of the foreign and alien fire insurance premium tax

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

1 Section 1. Paragraph 4 of subsection (a) of section 9104 of the insurance law, as amended by chapter 293 of the laws of 1988, is amended to  
2 read as follows:

3  
4 (4) if such payment is made to the treasurer or other fiscal officer  
5 of a fire department or fiscal officer of authorities having jurisdiction and control of such fire department, such treasurer or fiscal officer shall on or before the fifteenth day of March in each year distribute the amount so received to the fire companies constituting the fire  
6 department if such fire department is constituted of more than one fire  
7 company. Beginning on the effective date of the chapter of the laws of  
8 two thousand twenty-five which amended this paragraph, the amount so  
9 received shall be distributed to the fire companies in proportion to the  
10 number of active members within each company. For the purposes of this  
11 paragraph, the term "active member" shall mean a member who participates  
12 in firefighting and is subject to call for whatever duties may be  
13 assigned to such person under the rules and regulations of the fire  
14 department or company of which such person is a member.

15  
16 § 2. Subparagraph (E) of paragraph 2 of subsection (d) of section 9105  
17 of the insurance law, as amended by chapter 293 of the laws of 1988, is  
18 amended to read as follows:

19  
20 (E) if such payment is received by the treasurer or other fiscal officer of a fire department or fiscal officer of authorities having jurisdiction and control of such fire department, such treasurer or fiscal officer shall on or before the fifteenth day of July in each year

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

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1 distribute the amount so received to the fire companies constituting the  
2 fire department if such fire department is constituted of more than one  
3 fire company. Beginning on the effective date of the chapter of the laws  
4 of two thousand twenty-five which amended this subparagraph, the amount  
5 so received shall be distributed to the fire companies in proportion to  
6 the number of active members within each company. For the purposes of  
7 this subparagraph, the term "active member" shall mean a member who  
8 participates in firefighting and is subject to call for whatever duties  
9 may be assigned to such person under the rules and regulations of the  
10 fire department or company of which such person is a member.

11 § 3. This act shall take effect immediately.