

# STATE OF NEW YORK

10182

## IN SENATE

May 4, 2026

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend chapter 117 of the laws of 1983 incorporating the Macedon Center Volunteer and Exempt Firemen's Benevolent Association, Inc., and providing for its powers and duties, in relation to the purpose of such association and the use of foreign fire insurance premium taxes

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

1 Section 1. Sections 1, 2, 3 and 7 of chapter 117 of the laws of 1983  
2 incorporating the Macedon Center Volunteer and Exempt Firemen's Benevo-  
3 lent Association, Inc., and providing for its powers and duties, are  
4 amended to read as follows:

5 Section 1. Incorporation; membership. A not-for-profit corporation by  
6 the name of the Macedon Center Volunteer and Exempt [~~Firemen's~~] Fire-  
7 fighter's Benevolent Association, Inc., is hereby created. It shall be  
8 composed of such persons eligible to membership therein as hereinafter  
9 provided as shall (a) notify the secretary of the Macedon Center Volun-  
10 teer [~~Fireman's~~] Firefighter's Benevolent Association, Inc., in writing  
11 prior to the organization meeting of such corporation hereinafter  
12 provided for of their desire to become members, or (b) shall attend such  
13 meeting or an adjournment thereof, and also such persons so eligible as  
14 may become members of such corporation, pursuant to its by-laws.

15 § 2. Persons eligible to membership. All persons who are now or have  
16 been, or hereafter shall be active volunteer members of the fire depart-  
17 ment of the Macedon Center [~~Fire-District~~] Volunteer Firemen's Associ-  
18 ation, Inc. and who have heretofore acquired or shall hereafter acquire  
19 the status of exempt volunteer [~~firemen~~] firefighters as defined in  
20 section two hundred of the general municipal law or any other applicable  
21 law by virtue of having rendered service in said fire department or fire  
22 company in such fire district, and all persons who are now or hereafter  
23 shall be active volunteer members of said fire department shall be  
24 eligible for membership in the corporation hereby created; provided that  
25 any person who has been expelled or removed for cause from membership in  
26 any fire department or company shall not be eligible to membership in  
27 such corporation. The membership of any person in such corporation shall  
28 terminate when [~~his~~] their membership as an active volunteer member of

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

LBD15728-01-6

1 the fire department of the Macedon Center [~~Fire District~~] Volunteer  
2 Firemen's Association, Inc. shall terminate before such person shall  
3 have acquired the status of exempt volunteer [~~firemen~~] firefighter as  
4 defined in section two hundred of the general municipal law by virtue of  
5 having rendered services to such fire department. Paid firefighters, if  
6 any, of the Macedon Center Volunteer fire department shall not be eligi-  
7 ble for membership in the corporation.

8 § 3. Purpose. [~~The purposes of such corporation shall be the mainte-~~  
9 ~~nance of suitable headquarters for, and the promotion of friendly asso-~~  
10 ~~ciation for the betterment of the members of such corporation and their~~  
11 ~~relations with the community, for the promotion of fraternal intercourse~~  
12 ~~among the members of such corporation, to study and disseminate among~~  
13 ~~the members of such corporation the most efficient manner of fighting~~  
14 ~~fires, the relief, aid and assistance of such members and their families~~  
15 ~~who are disabled or indigent and to acquire real and personal property~~  
16 ~~such as may be necessary for the purposes herein set forth and the~~  
17 ~~promotion of the welfare of the volunteer fire service within the terri-~~  
18 ~~tory now served or which may hereafter be served by the fire department~~  
19 ~~of the Macedon Center Fire District.] The purposes of the corporation  
20 created by this act shall be: to provide relief, aid and assistance to  
21 the volunteer members of such corporation who are disabled, indigent or  
22 injured in the performance of their duties, and their families; to  
23 promote and safeguard the welfare of the volunteer members of such  
24 corporation, and their families; to maintain a suitable headquarters for  
25 the members of such corporation; to provide for the health and safety of  
26 the volunteer members of such corporation; and the promotion of the  
27 volunteer fire service within the territory protected by the Macedon  
28 Center volunteer fire department.~~

29 § 7. Precept for payment of foreign fire insurance premium taxes. Such  
30 corporation shall collect and there shall be paid to it all taxes  
31 imposed by section [~~five hundred fifty-three~~] nine thousand one hundred  
32 four of the insurance law for fire department use and benefit upon  
33 premiums for insurance against loss or damage by fire covering property  
34 situated within the Macedon Center [~~Fire District~~] Volunteer Firemen's  
35 Association, Inc. located in Wayne county, New York. The officers of  
36 said corporation designated by its by-laws to collect and receive the  
37 aforesaid tax shall have all the powers and be subject to all the  
38 provisions of the insurance law, relating to treasurers of fire depart-  
39 ments. Such corporation shall also be entitled to receive a share of the  
40 tax distributed pursuant to the provisions of section [~~five hundred~~  
41 ~~fifty-four~~] nine thousand one hundred five of the insurance law, based  
42 upon the business written in the territory with respect to which it is  
43 entitled to collect and receive the tax under section [~~five hundred~~  
44 ~~fifty-three~~] nine thousand one hundred four of the insurance law. Such  
45 taxes shall only be used [~~for the care and relief of disabled or indi-~~  
46 ~~gent volunteer and exempt volunteer firemen and their families~~] by the  
47 corporation in furtherance of its purposes as set forth in section three  
48 of this act.

49 § 2. This act shall take effect immediately; provided, however, that  
50 the amendments to section 7 of chapter 117 of the laws of 1983 incorpo-  
51 rating the Macedon Center Volunteer and Exempt Firemen's Benevolent  
52 Association, Inc. and providing for its powers and duties, made by  
53 section one of this act shall apply to taxes due on premiums received on  
54 and after January 1, 2027.