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:

Section 1. Sections 1, 2, 3 and 7 of 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, are amended to read as follows:

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

§ 2. Persons eligible to membership. All persons who are now or have been, or hereafter shall be active volunteer members of the fire department of the Macedon Center [~~Fire District~~] **Volunteer Firemen's Association, Inc.** and who have heretofore acquired or shall hereafter acquire the status of exempt volunteer [~~firemen~~] **firefighters** as defined in section two hundred of the general municipal law or any other applicable law by virtue of having rendered service in said fire department or fire company in such **fire** district, and all persons who are now or hereafter shall be active volunteer members of said fire department shall be eligible for membership in the corporation hereby created; provided that any person who has been expelled or removed for cause from membership in any fire department or company shall not be eligible to membership in such corporation. The membership of any person in such corporation shall 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.

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

§ 3. Purpose. [~~The purposes of such corporation shall be the maintenance of suitable headquarters for, and the promotion of friendly association for the betterment of the members of such corporation and their relations with the community, for the promotion of fraternal intercourse among the members of such corporation, to study and disseminate among the members of such corporation the most efficient manner of fighting fires, the relief, aid and assistance of such members and their families who are disabled or indigent and to acquire real and personal property such as may be necessary for the purposes herein set forth and the promotion of the welfare of the volunteer fire service within the territory now served or which may hereafter be served by the fire department of the Macedon Center Fire District.~~] The purposes of the corporation created by this act shall be: to provide relief, aid and assistance to the volunteer members of such corporation who are disabled, indigent or injured in the performance of their duties, and their families; to promote and safeguard the welfare of the volunteer members of such corporation, and their families; to maintain a suitable headquarters for the members of such corporation; to provide for the health and safety of the volunteer members of such corporation; and the promotion of the volunteer fire service within the territory protected by the Macedon Center volunteer fire department.

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

§ 2. This act shall take effect immediately; provided, however, that the amendments to section 7 of 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, made by section one of this act shall apply to taxes due on premiums received on and after January 1, 2027.