STATE OF NEW YORK

1486

2025-2026 Regular Sessions

IN SENATE

January 10, 2025

Introduced by Sens. O'MARA, ASHBY, RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, the insurance law, the vehicle and traffic law and the education law, in relation to enacting the omnibus emergency services volunteer incentive act

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

Section 1. Short title. This act shall be known and may be cited as the "omnibus emergency services volunteer incentive act".

§ 2. Paragraphs 1 and 3 of subsection (e-1) of section 606 of the tax law, paragraph 1 as added by section 1 of part U of chapter 62 of the laws of 2006 and paragraph 3 as added by section 4 of part N of chapter 61 of the laws of 2006, are amended to read as follows:

(1) For taxable years beginning on and after January first, two thousand seven, a resident taxpayer who serves as an active volunteer firefighter as defined in subdivision one of section two hundred fifteen of the general municipal law or as a volunteer ambulance worker as defined in subdivision fourteen of section two hundred nineteen-k of the general municipal law shall be allowed a credit against the tax imposed by this article equal to two hundred dollars. In order to receive this credit a volunteer firefighter or volunteer ambulance worker must have been active for the entire taxable year for which the credit is sought. **For taxable years beginning on or after January first, two thousand twenty-eight, a volunteer firefighter or volunteer ambulance worker who has been active for four or more consecutive taxable years shall be allowed an additional credit equal to four hundred dollars.**

(3) In the case of [~~a husband and wife~~] **spouses** who file a joint return and who both individually qualify for the credit under this subsection, the amount of the credit allowed shall be four hundred dollars. **For taxable years beginning on or after January first, two**

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

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thousand twenty-eight, spouses who file a joint return and who both individually qualify for the additional credit under this subsection, the amount of the additional credit shall be eight hundred dollars.

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

(e-3) Volunteer firefighters' and ambulance workers' credit for four or more years of service. (1) For taxable years commencing on or after January first, two thousand twenty-eight, a resident taxpayer who has served as an active volunteer firefighter as defined in subdivision one of section two hundred fifteen of the general municipal law or as a volunteer ambulance worker as defined in subdivision fourteen of section two hundred nineteen-k of the general municipal law for four or more consecutive years shall be allowed a credit against the tax imposed by this article equal to four hundred dollars. In order to receive this credit a volunteer firefighter or volunteer ambulance worker must have been active for the entire four or more consecutive taxable years for which the credit is sought.

(2) If a taxpayer receives a real property tax exemption relating to such service under title two of article four of the real property tax law, such taxpayer shall not be eligible for this credit.

(3) In the case of spouses who file a joint return and who both individually qualify for the credit under this subsection, the amount of the credit shall be eight hundred dollars.

(4) If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article; provided, however, that no interest shall be paid thereon.

§ 4. Paragraph 2 of subsection (f) of section 9104 of the insurance law, as amended by chapter 293 of the laws of 1988, is amended and a new paragraph 3 is added to read as follows:

(2) the fire department when such tax is not required under paragraph four of subsection (a) of this section to be distributed to fire companies[.], or

(3) the fire company or fire department receiving the same, to use for recruitment and retention purposes, including, but not limited to, total or partial contribution to the cost of participation in a plan for the provision of medical, surgical and hospital services or insurance.

§ 5. Subparagraph (B) of paragraph 3 of subsection (d) of section 9105 of the insurance law, as amended by chapter 293 of the laws of 1988, is amended and a new subparagraph (C) is added to read as follows:

(B) the fire department when such tax is not required under subparagraph (E) of paragraph two of this subsection to be distributed to fire companies[.], or

(C) the fire company or fire department receiving the same, to use for recruitment and retention purposes, including but not limited to, total or partial contribution to the cost of participation in a plan for the provision of medical, surgical and hospital services or insurance.

§ 6. Subdivision 6 of section 401 of the vehicle and traffic law is amended by adding a new paragraph f to read as follows:

f. Notwithstanding any provision of this chapter or any other law to the contrary, any motor vehicle owned by a volunteer firefighter, as defined in section three of the volunteer firefighters' benefit law, or a volunteer ambulance worker, as defined in section three of the volunteer ambulance workers' benefit law, and used by such volunteer in the performance of such volunteer's duties as a volunteer firefighter or

volunteer ambulance worker shall be exempt from all motor vehicle registration fees and from any vehicle use or other tax based upon the weight or value of such motor vehicle.

§ 7. Subdivision 3 of section 404-b of the vehicle and traffic law, as amended by chapter 277 of the laws of 1991, is amended to read as follows:

3. A distinctive plate issued pursuant to this section shall be issued in the same manner as other number plates upon payment of the regular registration fee prescribed by section four hundred one of this [~~chapter~~] article and an initial one time service charge of fifteen dollars; provided, however, no such registration fee or service charge shall be imposed for a motor vehicle used by a volunteer firefighter in the performance of such volunteer firefighter's duties.

§ 8. Subdivision 3 of section 404-f of the vehicle and traffic law, as amended by chapter 277 of the laws of 1991, is amended to read as follows:

3. A distinctive plate issued pursuant to this section shall be issued in the same manner as other number plates upon payment of the regular registration fee prescribed by section four hundred one of this [~~chapter~~] article and an additional annual service charge of fifteen dollars; provided, however, no such registration fee or service charge shall be imposed for a motor vehicle used by a member of a volunteer ambulance service in the performance of such member's duties.

§ 9. The education law is amended by adding a new section 669-i to read as follows:

§ 669-i. Volunteer recruitment service loan forgiveness program. 1. Purpose. The corporation is authorized, within amounts appropriated or otherwise lawfully available from any other source, to establish a recruitment loan forgiveness program for volunteer organizations.

2. Eligibility. The corporation may grant such awards within the amounts appropriated for such purpose and based on availability of funds according to a schedule to be determined by the corporation in the following manner:

a. Volunteer organizations, including an "ambulance company" as defined in section three of the volunteer ambulance workers' benefit law or "fire company" as defined in section three of the volunteer firefighters' benefit law, may annually submit no more than three applications to the corporation;

b. Volunteer organizations submitting applications shall develop a policy for electing the candidates that will be forwarded to the corporation. A volunteer organization that submits more than one application shall list the candidates in order of priority;

c. The corporation shall designate a date by which all applications shall be received by the corporation;

d. The corporation shall award volunteer recruitment loan forgiveness benefits to all eligible applicants unless the number of applications received are greater than the funding available for the program, in which case the corporation shall develop a random system for selecting the recipients. If funds remain available in the program after an eligible applicant from each volunteer organization that has submitted an eligible candidate has been awarded one loan forgiveness award, then the corporation may award an additional loan forgiveness award to applicants from volunteer organizations that have submitted more than one eligible candidate. The corporation shall develop a random system for selecting the recipients of any such additional awards;

e. A recipient of the volunteer recruitment loan forgiveness benefits shall automatically continue to receive the benefit once awarded provided that the recipient remains compliant with the provisions of this section, and funding is available. If there is a shortage in the funding available, funds shall be awarded based on a one per organization basis before any additional awards are received by applicants from a volunteer organization where more than one member received an award;

f. The corporation shall develop a system for certifying on an annual basis that the recipient is compliant with the conditions enumerated in this section prior to receiving the volunteer recruitment loan forgiveness benefit, including but not limited to:

(i) membership in, and maintenance of an active volunteer status in a volunteer organization for not less than one year at the time of the initial award;

(ii) graduation from a degree producing curriculum; and

g. Upon the recipient's attainment of loan repayment or cessation of status as a volunteer with the volunteer organization, whichever comes first, the benefit provided by this section shall be discontinued. The benefit provided by this section shall be suspended at the direction of the corporation for a recipient's failure to continue to serve as a volunteer with the volunteer organization, or for the failure to comply with any provision of this section.

3. Amount. Unless otherwise provided for in this section, the benefit for the volunteer recruitment loan forgiveness award shall be on the terms and conditions set by the corporation, provided that any such benefit shall not exceed an amount equal to the annual loan amount of the recipient, the annual tuition which was charged to the recipient or the annual tuition charged by the state university of New York, whichever is less. In no case shall an award be granted for more than five years.

4. Rules and regulations. The corporation is hereby authorized to promulgate any rules and regulations necessary for the implementation of the provisions of this section.

§ 10. This act shall take effect immediately, provided however that sections six, seven and eight of this act shall apply to fees, charges and taxes imposed on or after such date.