

STATE OF NEW YORK

2720--A

2025-2026 Regular Sessions

IN SENATE

January 22, 2025

Introduced by Sens. ORTT, BORRELLO, ROLISON, TEDISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- recommitted to the Committee on Budget and Revenue in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to creating a wage tax credit for employers who employ New York national guard members, reservists, volunteer firefighters and EMS personnel

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

1 Section 1. Section 210-B of the tax law is amended by adding two new
2 subdivisions 63 and 64 to read as follows:

3 63. Employment of New York national guard and reserve members wage tax
4 credit. (a) Allowance of credit. A taxpayer shall be allowed a credit,
5 in the amount of one thousand five hundred dollars, against the tax
6 imposed by this article for each member of the New York national guard
7 and reserves which it employs. Provided, however, such taxpayer shall
8 comply with the Uniformed Services Employment and Reemployment Rights
9 Act, as found in section 4301 et seq. of title 18 of the United States
10 Code; and provided further that such person shall have been employed for
11 at least six months.

12 (b) Application of credit. The credit allowed under this subdivision
13 for any taxable year shall not reduce the tax due for such year to less
14 than the minimum amount prescribed in paragraph (d) of subdivision one
15 of section two hundred ten of this article. If, however, the amount of
16 credits allowed under this subdivision for any taxable year reduces the
17 tax to such amount, any amount of credit thus not deductible in such
18 taxable year shall be treated as an overpayment of tax to be credited or
19 refunded in accordance with the provisions of section one thousand
20 eighty-six of this chapter. Provided, however, the provisions of

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

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subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

64. Employment of volunteer firefighters and emergency medical services (EMS) first responder personnel wage credit. (a) Allowance of credit. A taxpayer shall be allowed a credit of one thousand five hundred dollars, against the tax imposed by this article, for each volunteer firefighter and EMS first responder personnel which it employs; provided that such person shall have been employed for at least six months.

(b) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the minimum amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. If, however, the amount of credits allowed under this subdivision for any taxable year reduces the tax to such amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

§ 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding two new clauses (liii) and (liv) to read as follows:

<u>(liii) Employment of New York national guard and reserve members credit under sub-section (www)</u>	<u>Amount of credit under subdivision sixty-three of section two hundred ten-B</u>
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<u>(liv) Employment of volunteer firefighters and EMS first responder personnel wage credit under sub-section (xxx)</u>	<u>Amount of credit under subdivision sixty-four of section two hundred ten-B</u>
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§ 3. Section 606 of the tax law is amended by adding two new subsections (www) and (xxx) to read as follows:

(www) Employment of New York national guard and reserve member credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, as hereinafter provided, against the tax imposed by this article if they employ New York national guard and reserve members. Provided, however, they shall comply with the Uniformed Services Employment and Reemployment Rights Act, as found in section 4301 et seq. of title 18 of the United States Code; and provided, further that such person shall have been employed for at least six months. The amount of the credit shall be fifteen hundred dollars for each national guard member or reservist employed.

(2) Application of credit. 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.

1 (3) Carryover. If the amount of credit allowable under this subsection
2 for any taxable year shall exceed the taxpayer's tax for such year, the
3 excess may be carried over to the following year or years, and may be
4 deducted from the taxpayer's tax for such year or years.

5 (xxx) Employment of volunteer firefighters and EMS first responder
6 personnel wage credit. (1) Allowance of credit. A taxpayer shall be
7 allowed a credit, as hereinafter provided, against the tax imposed by
8 this article for each volunteer firefighter and EMS first responder
9 personnel which it employs; provided that such person shall have been
10 employed for at least six months. The amount of the credit shall be
11 fifteen hundred dollars for each volunteer firefighter and EMS first
12 responder employed.

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

19 (3) Carryover. If the amount of credit allowable under this subsection
20 for any taxable year shall exceed the taxpayer's tax for such year, the
21 excess may be carried over to the following year or years, and may be
22 deducted from the taxpayer's tax for such year or years.

23 § 4. This act shall take effect immediately and shall apply to taxable
24 years beginning on and after January 1, 2028. Effective immediately the
25 addition, amendment and/or repeal of any rule or regulation necessary
26 for the implementation of this act on its effective date are authorized
27 to be made and completed on or before such date.