STATE OF NEW YORK

3527

2025-2026 Regular Sessions

IN SENATE

January 28, 2025

Introduced by Sen. ORTT -- 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, in relation to enacting the volunteer emergency services mileage reimbursement tax credit

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (qqq) to read as follows:

(qqq) Volunteer emergency services mileage reimbursement tax credit. (1) For taxable years beginning on or after January first, two thousand twenty-six, 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 their reasonable mileage allowance owed for each mile actually and necessarily traveled by the volunteer firefighter or volunteer ambulance worker who utilizes their personal vehicle in the fulfillment of their emergency response duties. The reasonable mileage allowance shall not exceed the standard travel allowance for mileage adopted or prescribed for federal income tax purposes. 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 and have been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, as determined by the governing body of a city, village, town, school district, fire district or county.

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

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(2) Any claim for such credit shall be made in a manner prescribed by the commissioner and shall include any supporting documentation as the commissioner deems necessary.

(3) 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.

§ 2. This act shall take effect immediately.