

STATE OF NEW YORK

4210

2025-2026 Regular Sessions

IN SENATE

February 3, 2025

Introduced by Sens. PARKER, BAILEY -- read twice and ordered printed,
and when printed to be committed to the Committee on Investigations
and Government Operations

AN ACT to amend the public officers law, the general municipal law and
the civil service law, in relation to residency requirements, salary,
and civil service exam credits for police officers in certain cities;
to amend the tax law and the real property tax law, in relation to
establishing certain tax credits for resident police officers; and to
amend the education law, in relation to the police officer loan
forgiveness program

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

1 Section 1. Section 3 of the public officers law is amended by adding a
2 new subdivision 76 to read as follows:

3 76. Notwithstanding the provisions of subdivision two of this section,
4 a city with a population of one million or more shall have the authority
5 to enact a local law subsequent to the effective date of this subdivi-
6 sion requiring any person who is appointed as a member of the police
7 force of such city to be a resident of such a city during their employ-
8 ment as a police officer; provided however, that nothing in this subdivi-
9 vision shall authorize such local law to affect any person who entered
10 such city service as a police officer prior to thirty days subsequent to
11 the date of enactment of the local law.

12 § 2. The general municipal law is amended by adding a new section
13 207-r to read as follows:

14 § 207-r. Salaries of police officers who are residents of certain
15 cities. A city with a population of one hundred thousand or more is
16 hereby authorized to adopt a local law to provide that the salary of a
17 police officer of such city who is a resident thereof shall be increased
18 by an amount of five percent or more of such officer's base salary.

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

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1 § 3. Section 58 of the civil service law is amended by adding a new
2 subdivision 7 to read as follows:

3 7. (a) A city with a population of one hundred thousand or more is
4 authorized to adopt a local law which would grant residents of such city
5 additional credits in competitive examinations for original appointment
6 as a police officer pursuant to this section.

7 (b) In the event of the enactment of a local law pursuant to paragraph
8 (a) of this subdivision, on an eligible list resulting from a compet-
9 itive examination for original appointment as a police officer, the
10 names of eligibles shall be entered in the order of their respective
11 final earned ratings on examination, with the name of the eligible with
12 the highest final earned rating at the head of such list, provided
13 however, that for the purposes of determining final earned ratings, a
14 person who is a resident of such city shall be entitled to receive five
15 points additional credit. Such additional credit shall be added to the
16 final earned rating after such person has qualified in the competitive
17 examination and shall be granted only at the time of establishment of
18 the resulting eligible list.

19 (c) Any candidate who believes that they are entitled to additional
20 credit as provided herein, may make an application for such additional
21 credit at any time between the date of application for the examination
22 and the date of the establishment of the eligible list. Such candidate
23 shall provide appropriate documentary proof of residency as required by
24 such city of residency.

25 (d) The additional credit provided by this section shall be in addi-
26 tion to any additional credit that may be granted pursuant to any gener-
27 al, special or local law.

28 (e) Any local law adopted pursuant to this section shall be applicable
29 only to competitive examinations for original appointment as a police
30 officer of such city which are held at least thirty days after the
31 adoption of such local law.

32 § 4. Section 1310 of the tax law is amended by adding a new subsection
33 (h) to read as follows:

34 (h) Resident police officer credit. (1) Notwithstanding any other
35 provision of law to the contrary, any city imposing a tax under this
36 article is hereby authorized and empowered to adopt and amend local laws
37 for any taxable year beginning after two thousand twenty-five, as speci-
38 fied in such local laws, providing for a resident police officer credit
39 to be allowed as provided for in paragraphs two and three of this
40 subsection.

41 (2) The credit shall be allowed against the taxes imposed pursuant to
42 the authority of this article after the allowance of any other credits
43 allowed by this article. If the credit exceeds the tax as so reduced,
44 the taxpayer may receive, and the state comptroller, subject to a
45 certificate of the commissioner, shall pay as an overpayment, without
46 interest, the amount of such excess to the taxpayer.

47 (3) The credit shall be equal to five hundred dollars multiplied by a
48 fraction, the numerator of which is the number of days during the taxa-
49 ble year that the taxpayer was serving as a police officer while a city
50 resident and the denominator of which is the number of days in such
51 taxable year.

52 § 5. The tax law is amended by adding a new section 1330-a to read as
53 follows:

54 § 1330-a. Resident police officer credit. (a) Notwithstanding any
55 other provision of law to the contrary, any city imposing a tax under
56 this article is hereby authorized and empowered to adopt and amend local

1 laws for any taxable year beginning after two thousand twenty-five, as
2 specified in such local laws, providing for a resident police officer
3 credit to be allowed as provided for in subsections (b) and (c) of this
4 section.

5 (b) The credit shall be allowed against the taxes imposed pursuant to
6 the authority of this article after the allowance of any other credits
7 allowed by this article. If the credit exceeds the tax as so reduced,
8 the taxpayer may receive, and the state comptroller, subject to a
9 certificate of the commissioner, shall pay as an overpayment, without
10 interest, the amount of such excess to the taxpayer.

11 (c) The credit shall be equal to one hundred dollars multiplied by a
12 fraction, the numerator of which is the number of days during the taxa-
13 ble year that the taxpayer was serving as a police officer while a city
14 resident and the denominator of which is the number of days in such
15 taxable year.

16 § 6. Section 606 of the tax law is amended by adding a new subsection
17 (p-1) to read as follows:

18 (p-1) Resident police officer credit. (1) A resident police officer
19 credit shall be allowed against the taxes imposed pursuant to the
20 authority of this article after the allowance of any other credits
21 allowed by this article. If the credit exceeds the tax as so reduced,
22 the taxpayer may receive, and the state comptroller, subject to a
23 certificate of the commissioner, shall pay as an overpayment, without
24 interest, the amount of such excess to the taxpayer.

25 (2) The credit shall be equal to five hundred dollars multiplied by a
26 fraction, the numerator of which is the number of days during the taxa-
27 ble year that the taxpayer was serving as a police officer while a resi-
28 dent of a city which, if authorized to, is providing a real property tax
29 exemption pursuant to section four hundred sixty-six-m of the real prop-
30 erty tax law and which, if authorized by this chapter to impose a tax
31 upon the personal income of residents, is providing a tax credit pursu-
32 ant to subsection (h) of section thirteen hundred ten of this chapter or
33 section thirteen hundred thirty-a of this chapter and the denominator of
34 which is the number of days in such taxable year.

35 § 7. The real property tax law is amended by adding a new section
36 466-m to read as follows:

37 § 466-m. Resident police officer credit. 1. Real property, in a city
38 with a population of over one hundred thousand, owned by a resident
39 police officer or such officer and spouse shall be exempt from taxation
40 for city purposes to the extent of ten thousand dollars multiplied by
41 the latest state equalization rate for the assessing unit in which such
42 real property is located; provided that the governing body of such city,
43 after a public hearing, adopts a local law, ordinance or resolution
44 providing therefor.

45 2. Such exemption shall not be granted unless:

46 (a) the applicant resides in the city where they serve as a police
47 officer; (b) the property is the primary residence of the applicant; (c)
48 the property is used exclusively for residential purposes; provided
49 however, that in the event any portion of such property is not used
50 exclusively for the applicant's residence but is used for other
51 purposes, such portion shall be subject to taxation and the remaining
52 portion only shall be entitled to the exemption provided by this
53 section; and (d) the applicant has been certified by such city as a
54 police officer.

1 3. Application for such exemption shall be filed with the assessor on
2 or before the taxable status date on a form as prescribed by the commis-
3 sioner.

4 4. The provisions of this section shall not apply to any city with a
5 population of one million or more.

6 § 8. The education law is amended by adding a new section 677-b to
7 read as follows:

8 § 677-b. Police officer loan forgiveness program. 1. Certification.
9 Police officer loan forgiveness awards shall be awarded each year. Such
10 awards shall be allocated as provided in this section to eligible police
11 officers as certified to the commissioner by the president.

12 2. Eligibility. A police officer shall be eligible for an award under
13 this section provided that (i) such person resides in a city with a
14 population of one hundred thousand or more which has enacted a local law
15 providing for such police officer loan forgiveness program, (ii) such
16 police officer is employed in such city as a police officer, and (iii)
17 such police officer incurred student loan expense while attending either
18 the city or state university of the state of New York.

19 3. Duration. Each award shall entitle the recipient to an annual award
20 and a recipient shall be eligible for no more than a total of two thou-
21 sand dollars a year for a maximum of six years.

22 4. Calculation of award amounts. The commissioner shall be responsible
23 for calculating the dollar amount of each award that eligible candidates
24 may receive from this program.

25 5. Student loan expense. Student loan expense shall mean the cumula-
26 tive total of the annual student loans covering the cost of attendance
27 at either the city or state university of the state of New York which
28 are outstanding when application for such program is made pursuant to
29 subdivision six of this section. Interest paid or due on such student
30 loans that an applicant has taken out for use in paying for such educa-
31 tion shall be considered eligible for reimbursement under this program.

32 6. Application. Application shall be made to the commissioner in a
33 manner prescribed by the commissioner.

34 7. Award disbursement. Annual award disbursements shall be the respon-
35 sibility of the commissioner. The commissioner shall forward approved
36 applications to the president no later than ninety days after receipt of
37 such applications. Within forty-five days, the president shall verify
38 the approved applicants' eligibility and total student loan expense.

39 8. Notification. The president shall notify the commissioner of the
40 award entitlement for each approved applicant pursuant to the verifica-
41 tion performed in subdivision seven of this section.

42 § 9. This act shall take effect immediately, provided that section
43 seven of this act shall take effect on the first of January next
44 succeeding the date on which it shall have become a law and shall apply
45 to taxable status dates occurring on or after such date.