STATE OF NEW YORK

4216

2025-2026 Regular Sessions

IN SENATE

February 3, 2025

Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the general municipal law and the civil service law, in relation to 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 Assembly, do enact as follows:

Section 1. The general municipal law is amended by adding a new section 207-r to read as follows:

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

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

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

(b) In the event of the enactment of a local law pursuant to paragraph (a) of this subdivision, on an eligible list resulting from a competitive examination for original appointment as a police officer, the names of the eligible shall be entered in the order of their respective final earned ratings on examination, with the name of the eligible with the highest final earned rating at the head of such list, provided however, that for the purposes of determining final earned ratings, a person who is a resident of such city shall be entitled to receive five

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

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points additional credit. Such additional credit shall be added to the final earned rating after such person has qualified in the competitive examination and shall be granted only at the time of establishment of the resulting eligible list.

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

(d) The additional credit provided by this section shall be in addition to any additional credit that may be granted pursuant to any general, special or local law.

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

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

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

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

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

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

§ 1330-a. Resident police officer credit. (a) Notwithstanding any other provision of law to the contrary, any city imposing a tax under this article is hereby authorized and empowered to adopt and amend local laws for any taxable year beginning after two thousand twenty-five, as specified in such local laws, providing for a resident police officer credit to be allowed as provided for in subsections (b) and (c) of this section.

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

(c) The credit shall be equal to one hundred dollars multiplied by a fraction, the numerator of which is the number of days during the taxable year that the taxpayer was serving as a police officer while a city

resident and the denominator of which is the number of days in such taxable year.

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

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

(2) The credit shall be equal to five hundred dollars multiplied by a fraction, the numerator of which is the number of days during the taxable year that the taxpayer was serving as a police officer while a resident of a city which, if authorized to, is providing a real property tax exemption pursuant to section four hundred sixty-six-m of the real property tax law and which, if authorized by this chapter to impose a tax upon the personal income of residents, is providing a tax credit pursuant to subsection (h) of section thirteen hundred ten of this chapter or section thirteen hundred thirty-a of this chapter and the denominator of which is the number of days in such taxable year.

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

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

2. Such exemption shall not be granted unless: (a) the applicant resides in the city where they serve as a police officer;

(b) the property is the primary residence of the applicant;

(c) the property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and

(d) the applicant has been certified by such city as a police officer.

3. Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.

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

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

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

2. Eligibility. A police officer shall be eligible for an award under this section provided that (a) such person resides in a city with a population of one hundred thousand or more which has enacted a local law providing for such police officer loan forgiveness program, (b) such

police officer is employed in such city as a police officer, and (c) such police officer incurred student loan expense while attending either the city or state university of the state of New York.

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

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

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

6. Application and selection. Application shall be made to the commissioner in a manner prescribed by the commissioner.

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

8. Notification. The president shall notify the commissioner of the award entitlement for each approved applicant pursuant to the verification performed in subdivision seven of this section.

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