STATE OF NEW YORK

6002

2025-2026 Regular Sessions

IN SENATE

March 4, 2025

Introduced by Sen. SKOUFIS -- 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 excluding certain training stipends for volunteer firefighters from state income tax

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 48 to read as follows:

(48) Training stipends received under section two hundred-aa of the general municipal law, to the extent includable in federal adjusted gross income.

§ 2. This act shall take effect immediately, and shall apply to the taxable year in which it shall take effect and to all subsequent taxable years.

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

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