STATE OF NEW YORK

6233

2025-2026 Regular Sessions

IN SENATE

March 7, 2025

Introduced by Sen. MARTINEZ -- 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 and the real property tax law, in relation to tax credits for volunteer firefighters and volunteer ambulance workers

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

Section 1. Subsection (e-1) of section 606 of the tax law, as added by section 1 of part U of chapter 62 of the laws of 2006, paragraph 2 as amended by chapter 532 of the laws of 2007, paragraph 3 as added and paragraph 4 as renumbered by section 4 of part N of chapter 61 of the laws of 2006, is amended to read as follows:

(e-1) Volunteer firefighters' and ambulance workers' credit. (1) For taxable years beginning on and after January first, two thousand seven **and before January first, two thousand twenty-five**, 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 two hundred dollars. **For taxable years beginning on and after January first, two thousand twenty-five, 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 eight hundred dollars.** 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.

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

LBD07757-01-5

(2) [~~If~~] **For taxable years beginning before January first, two thousand twenty-five, if** a taxpayer receives a real property tax exemption relating to such service under title two of article four of the real property tax law, such taxpayer shall not be eligible for this credit; provided, however (A) if the taxpayer receives such real property tax exemption in the two thousand seven taxable year as a result of making application therefor in a prior year or (B) if the taxpayer notifies [~~his or her~~] **such taxpayer's** assessor in writing by December thirty-first, two thousand seven of the taxpayer's intent to discontinue such real property tax exemption by not re-applying for such real property tax exemption by the next taxable status date, such taxpayer shall be eligible for this credit for the two thousand seven taxable year. **For taxable years beginning on or after January first, two thousand twenty-five, a taxpayer is eligible for this credit even if they receive a real property tax exemption relating to such service under title two of article four of the real property tax law.**

(3) In the case of [~~a husband and wife~~] **spouses** who file a joint return and who both individually qualify for the credit under this subsection **for taxable years beginning on and after January first, two thousand seven and before January first, two thousand twenty-five**, the amount of the credit allowed shall be four hundred **dollars. For taxable years beginning on and after January first, two thousand twenty-five, the amount of the credit shall be sixteen hundred** dollars.

(4) 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. The opening paragraph and paragraph (a) of subdivision 2 of section 466-a of the real property tax law, as added by chapter 670 of the laws of 2022, are amended to read as follows:

Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such **city, village, town, school district, special district, fire district or** county unless:

(a) the applicant resides in the city, town [~~or~~]**,** village**, school district, special district, fire district or county** which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

§ 3. This act shall take effect on the first of April next succeeding the date on which it shall have become a law.