

STATE OF NEW YORK

8306

2025-2026 Regular Sessions

IN SENATE

May 30, 2025

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

AN ACT to amend chapter 978 of the laws of 1966 relating to incorporating the South Lockport Volunteer Firemen's Benevolent Association, and providing for its powers and duties, in relation to amendments to such association's charter

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

Section 1. Sections 1, 2, 3, 4 and 7 of chapter 978 of the laws of 1966 relating to incorporating the South Lockport Volunteer Firemen's Benevolent Association, and providing for its powers and duties, are amended to read as follows:

Section 1. Incorporation; membership. A membership corporation by the name of "South Lockport Volunteer Exempt [~~Firemen's~~] **Firefighters' Benevolent Association**" is hereby created. It shall be composed of such persons eligible to membership therein as hereinafter provided as shall (a) notify the secretary of the South Lockport Fire Company, Incorporated in writing prior to the organization meeting of such corporation hereinafter provided of their desire to become members, or (b) shall attend such meeting or an adjournment thereof, and also such persons so eligible as may become members of such corporation, pursuant to its by-laws.

§ 2. Persons eligible to membership. All persons who are now, or have been, or who hereafter shall be volunteer members of the South Lockport Fire Company, Incorporated, and all persons resident in the territory provided with fire protection by contract with such fire company who are exempt volunteer [~~firemen~~] **firefighters** as defined by section two hundred of the general municipal law, shall be eligible to membership in the corporation hereby created; provided that any person who has been expelled or removed for cause from membership in any fire company or department shall not be eligible to membership in such corporation.

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

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1 Whenever a member who is not an exempt [~~firemen~~] firefighter as defined
2 by section two hundred of the general municipal law shall move from such
3 territory in which fire protection is provided as aforesaid or if the
4 territory in which a member resides shall no longer be provided with
5 such fire protection, [~~his~~] their membership in such corporation shall
6 cease.

7 § 3. Purposes and duty of the association. The purposes of [~~such~~
8 ~~corporation shall be the maintenance of suitable headquarters for, and~~
9 ~~the promotion of fraternal intercourse among the members of such corpo-~~
10 ~~ration, the relief, aid and assistance of such members' and their fami-~~
11 ~~lies who are disabled or indigent, and the promotion of the welfare of~~
12 ~~the volunteer fire service within the territory provided with fire~~
13 ~~protection by contract with such fire company] the corporation created
14 by this act shall be: to provide relief, aid and assistance to the
15 volunteer members of such corporation who are indigent, disabled or
16 injured in the performance of their duties, and their families; to main-
17 tain a suitable headquarters for the volunteer members of such corpo-
18 ration, and their families; to promote and safeguard the welfare of the
19 volunteer members of the corporation and their families; to provide for
20 the health and safety of the volunteer members of the corporation; to
21 enhance the morale of the volunteer members of the corporation by
22 providing social and recreational activities for the volunteer members
23 of the corporation; and to promote the volunteer fire service within the
24 territory protected by the South Lockport Fire Company, Incorporated.~~

25 § 4. Powers and duties. Such corporation shall have all of the powers
26 of a [~~membership~~] not-for-profit corporation, and the provisions of law
27 relating to [~~membership~~] not-for-profit corporations shall apply to such
28 corporation except where they conflict with the provisions of this act.
29 However, unless the written approval of the state board of social
30 welfare shall have first been obtained this corporation shall not estab-
31 lish and maintain any home or institution which, if separately incorpo-
32 rated, would require the approval of such board.

33 The South Lockport Volunteer Firefighters' Benevolent Association is
34 organized exclusively for charitable, religious, educational, and scien-
35 tific purposes, including, for such purposes, the making of distrib-
36 utions to organizations that qualify as exempt organizations under
37 section 501(c)(3) of the Internal Revenue Code, or corresponding
38 sections of any future tax code.

39 Upon dissolution of the organization, assets shall be distributed for
40 one or more exempt purposes within the meaning of section 501(c)(3) of
41 the Internal Revenue Code, or corresponding section of any future tax
42 code, or shall be distributed to the federal government, or to a state
43 or local government, for a public purpose.

44 § 7. Precept for payment of foreign fire insurance premium taxes. a.
45 Such corporation shall collect and there shall be paid to it all taxes
46 imposed by section [~~five hundred fifty-three~~] nine thousand one hundred
47 four of the insurance law for fire department use and benefit, upon
48 premiums for insurance against loss or damage by fire covering property
49 situated within the Town of Lockport Fire Protection District, Niagara
50 county, New York or within any duly organized territory in which the
51 South Lockport Fire Company, Incorporated is or may be obligated to
52 render fire protection pursuant to contract.

53 b. The officer of said corporation designated by its by-laws to
54 collect and receive the aforesaid tax shall have all the powers and be
55 subject to all the provisions of the insurance law, relating to treasur-
56 ers of fire departments.

1 c. Such corporation shall also be entitled to receive a share of the
2 tax imposed by section [~~five hundred fifty four~~] nine thousand one
3 hundred five of the insurance law, based upon the business written in
4 the territory with respect to which it is entitled to collect and
5 receive the tax under section [~~five hundred fifty three~~] nine thousand
6 one hundred four of the insurance law.

7 d. Such taxes shall only be used [~~for the care and relief of disabled~~
8 ~~or indigent volunteer and exempt volunteer firemen and their families~~]
9 by the corporation in furtherance of its purposes as set forth in
10 section three of this act.

11 § 2. This act shall take effect immediately; provided however, that
12 the amendments to section 7 of chapter 978 of the laws of 1966 made by
13 section one of this act shall apply to taxes due on premiums received on
14 and after January 1, 2026.