

A RESOLUTION TO BE SUBMITTED BY  
LEGISLATOR RATH

Re: Support of State initiatives to incentivize participation in volunteer firefighter programs

WHEREAS, New York State and Erie County have seen dramatic decreases in the number of volunteer firefighter and emergency service trainees; and

WHEREAS, this long-term trend persists despite the successful efforts of volunteer organizations and their recent gains in membership within Erie County; and

WHEREAS, the drop in volunteers is partly due to the increase in difficulty and training required to join one of these programs; and

WHEREAS, other factors leading to the decrease in number of volunteers are the time commitment and hazard associated with the work, the risk people take that their volunteer work may interfere with their full-time employment, and the increase costs for health insurance due to the nature of the volunteer work; and

WHEREAS, volunteers in these programs are vital to the protection and assistance of a significant population of our State and County; and

WHEREAS, full-time providers are not staffed at adequate levels to eliminate the need for these volunteer programs; and

WHEREAS, many towns and associations believe that increased incentives offered to our volunteers would increase both the number of qualified trainees as well as improve the retention rates for the individual programs; and

WHEREAS, programs initiated to encourage individuals to sign up for volunteer programs include preventing full-time employers from firing the volunteers for missing work when the volunteer is responding to an emergency, potential real-property tax exemptions for volunteers, offer volunteers certain tax credits for their time, allow for the volunteer's length of service awards to be made tax free, or ensure that health insurance for the volunteers is offered at the same rate as it is for paid firefighters.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature supports the efforts of Assemblymen Magee (A2444) and Senator Griffo (S2090), Assemblyman Zebrowski (A1315), and Senator Ritchie (S2111) which serve to incentivize volunteer membership through various tax credits; and be it further

RESOLVED, that certified copies be sent to the WNY Delegation of the State Legislature, Governor Andrew Cuomo's Office, and any other parties deemed necessary and proper.

Fiscal Impact: None



## Bill A2444A-2013

**Repeals provision that volunteer firefighters and ambulance workers who receive a real property tax exemption for service may not receive the income tax credit; repealer**

Repeals the provision of law that volunteer firefighters and ambulance workers who receive a real property tax exemption for service may not receive the income tax credit for such service.

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### Details

- Same as:S2090A-2013
- VersionsA2444-2013A2444A-2013
- Sponsor:Magee
- Multi-sponsor(s):None
- Co-sponsor(s):None
- Committee:WAYS AND MEANS
- Law Section: Tax Law
- Law: Rpld §606 sub§ (e-1) ¶2, and §606, Tax L

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### Actions

- Feb 6, 2014: print number 2444a
- Feb 6, 2014: amend and recommit to ways and means
- Jan 8, 2014: referred to ways and means
- Jan 15, 2013: referred to ways and means

## Text

### STATE OF NEW YORK

2444--A

2013-2014 Regular Sessions

IN ASSEMBLY

January 15, 2013

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the volunteer firefighters' and ambulance workers' credit, and to repeal paragraph 2 of subsection (e-1) of section 606 of the tax law relating thereto

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph 2 of subsection (e-1) of section 606 of the tax law is REPEALED.

S 2. Paragraphs 3 and 4 of subsection (e-1) of section 606 of the tax law, paragraph 4 as renumbered by section 4 of part N of chapter 61 of the laws of 2006, are renumbered paragraphs 2 and 3.

S 3. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2016.

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

LBD06446-03-4

## Comments



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This bill has been amended

## Bill S2090-2013

**Repeals provision that volunteer firefighters and ambulance workers who receive a real property tax exemption for service may not receive the income tax credit; repealer**

Repeals the provision of law that volunteer firefighters and ambulance workers who receive a real property tax exemption for service may not receive the income tax credit for such service.

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### Details

- Same as:A2444-2013
- VersionsS2090-2013S2090A-2013
- Sponsor:GRIFFO
- Multi-sponsor(s):None
- Co-sponsor(s):AVELLA, MAZIARZ, RANZENHOFER, RITCHIE, SEWARD, ZELDIN
- Committee:INVESTIGATIONS AND GOVERNMENT OPERATIONS
- Law Section: Tax Law
- Law: Rpld §606 sub§ (e-1) ¶2, amd §606, Tax L

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### Actions

- Jan 8, 2014: REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
- Jan 8, 2014: returned to senate
- Jan 8, 2014: died in assembly
- Jun 17, 2013: referred to ways and means
- Jun 17, 2013: DELIVERED TO ASSEMBLY
- Jun 17, 2013: PASSED SENATE
- Jun 11, 2013: ORDERED TO THIRD READING CAL.1234
- Jun 11, 2013: REPORTED AND COMMITTED TO RULES
- May 21, 2013: REPORTED AND COMMITTED TO FINANCE
- Jan 10, 2013: REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS

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### Votes

**VOTE: COMMITTEE VOTE: - Investigations and Government Operations - May 21, 2013**  
**Ayes (9):**Marcellino, Carlucci, Golden, Nozzolio, O'Mara, Zeldin, Hoylman, Diaz, Squadron

**VOTE: COMMITTEE VOTE: - Rules - Jun 11, 2013**  
**Ayes (23):**Skelos, Libous, Bonacic, Carlucci, Farley, Flanagan, Fuschillo, Hannon, Larkin, LaValle, Marcellino, Maziarz, Nozzolio, Seward, Valesky, Stewart-Cousins, Breslin, Dilan, Hassell-Thompson, Krueger, Montgomery, Espaillat, Gianaris

**Ayes W/R (1):**Parker

**Nays (1):**Perkins

**VOTE: FLOOR VOTE: - Jun 17, 2013**

**Ayes (63):**Adams, Addabbo, Avella, Ball, Bonacic, Boyle, Breslin, Carlucci, DeFrancisco, Diaz, Dilan, Espaillat, Farley, Felder, Flanagan, Fuschillo, Gallivan, Gianaris, Gipson, Golden, Griffo, Grisanti, Hannon, Hassell-Thomps, Hoylman, Kennedy, Klein, Krueger, Lanza, Larkin, Latimer, LaValle, Libous, Little, Marcellino, Marchione, Martins, Maziarz, Montgomery, Nozzolio, O'Brien, O'Mara, Parker, Peralta, Perkins, Ranzenhofer, Ritchie, Rivera, Robach, Sampson, Sanders, Savino, Serrano, Seward, Skelos, Smith, Squadron, Stavisky, Stewart-Cousin, Tkaczyk, Valesky, Young, Zeldin

## Memo

BILL NUMBER: S2090

TITLE OF BILL: An act to amend the tax law, in relation to the volunteer firefighters' and ambulance workers' credit, and to repeal paragraph 2 of subsection (e-1) of section 606 of the tax law relating thereto

PURPOSE: This bill would allow volunteer firefighters and ambulance workers to receive both the volunteer firefighters and ambulance workers tax credit and a locally enacted real property tax exemption.

### SUMMARY OF PROVISIONS:

Section one repeals paragraph 2 of subsection (e-1) of section 606 of the tax law. Section two rennumbers the paragraphs 3 and 4 of subsection (e-1) of section 606 of the tax law. Section three provides for the effective date.

JUSTIFICATION: Our volunteer firefighters and ambulance workers answer the emergency call no matter the weather, the conditions or the circumstances each and every day, putting their lives on the line for all of us. Over the past few years, the state and its municipalities have sought to encourage more emergency volunteers through a state tax credit and locally enacted real property tax exemptions. Unfortunately, a quirk in the law does not allow a volunteer to receive both a property tax exemption and the state tax credit. In an effort to correct this, this bill would allow volunteer firefighters and ambulance workers to receive both the tax credit - which amounts to \$200 off their income taxes - and a tax exemption which is generally limited to, at most, a \$3,000 reduction in the assessed value of their home. Given the enormous amount of time that these volunteers put in and the savings that local governments realize estimated at \$2.9 billion annually from having volunteer fire and ambulance companies, it would seem only fair to allow them to receive both the tax credit and a tax exemption.

LEGISLATIVE HISTORY: 2011-12 - S. 1505a/A. 4358a - Passed Senate/Ways and Means Committee -Assembly. (Veto Memo 120 - 2008)

FISCAL IMPLICATIONS: To be determined.

EFFECTIVE DATE: Immediately and applies to taxable years beginning on or after January 1, 2015.

**Text**

**STATE OF NEW YORK**

2090

2013-2014 Regular Sessions

IN SENATE

January 10, 2013

Introduced by Sens. GRIFFO, MAZIARZ, RANZENHOFER, SEWARD -- read twice  
and ordered printed, and when printed to be committed to the Committee  
on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the volunteer firefighters'  
and ambulance workers' credit, and to repeal paragraph 2 of subsection  
(e-1) of section 606 of the tax law relating thereto

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph 2 of subsection (e-1) of section 606 of the tax  
law is REPEALED.

S 2. Paragraphs 3 and 4 of subsection (e-1) of section 606 of the tax  
law, paragraph 4 as renumbered by section 4 of part N of chapter 61 of  
the laws of 2006, are renumbered paragraphs 2 and 3.

S 3. This act shall take effect immediately and shall apply to taxable  
years beginning on or after January 1, 2015.

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

LBD06446-01-3

**Comments**



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## Bill A1315-2013

**Provides tax credit to certain volunteer firefighters, volunteer ambulance workers and volunteer emergency medical personnel**

Provides tax credit to certain volunteer firefighters, volunteer ambulance workers and volunteer emergency medical personnel of up to one thousand one hundred dollars for qualifying service; defines "qualifying service".

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### Details

- VersionsA1315-2013
  - Sponsor:Zebrowski
  - Multi-sponsor(s):Crouch, Hawley, Lupardo, Scarborough, Titone, Weisenberg
  - Co-sponsor(s):Boyland, Jaffee, Lavine, Rosenthal, Miller
  - Committee:WAYS AND MEANS
  - Law Section: Tax Law
  - Law: Amd §606, Tax L
- 

### Actions

- Jan 8, 2014: referred to ways and means
- Jan 9, 2013: referred to ways and means

Text

STATE OF NEW YORK

1315

2013-2014 Regular Sessions

IN ASSEMBLY

(PREFILED)

January 9, 2013

Introduced by M. of A. ZEBROWSKI, BOYLAND, JAFFEE, LAVINE, ROSENTHAL, MILLER -- Multi-Sponsored by -- M. of A. CROUCH, HAWLEY, LUPARDO, SCARBOROUGH, TITONE, WEISENBERG -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing tax credits to volunteer firefighters, volunteer ambulance workers and volunteer emergency medical personnel under certain circumstances

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

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

(H-1) VOLUNTEER FIREFIGHTERS', VOLUNTEER AMBULANCE WORKERS' AND VOLUNTEER EMERGENCY MEDICAL SERVICE PERSONNEL CREDIT. FOR TAXABLE YEARS BEGINNING ON AND AFTER JANUARY FIRST, TWO THOUSAND FOURTEEN, A CREDIT, IN THE AMOUNTS OF:

- (1) TWO HUNDRED DOLLARS FOR ONE YEAR OF QUALIFYING SERVICE;
- (2) THREE HUNDRED DOLLARS FOR TWO YEARS OF CONSECUTIVE QUALIFYING SERVICE;
- (3) FOUR HUNDRED DOLLARS FOR THREE YEARS OF CONSECUTIVE QUALIFYING SERVICE;
- (4) FIVE HUNDRED DOLLARS FOR FOUR YEARS OF CONSECUTIVE QUALIFYING SERVICE;
- (5) SIX HUNDRED DOLLARS FOR FIVE YEARS OF CONSECUTIVE QUALIFYING SERVICE;
- (6) SEVEN HUNDRED DOLLARS FOR SIX YEARS OF CONSECUTIVE QUALIFYING SERVICE;
- (7) EIGHT HUNDRED DOLLARS FOR SEVEN YEARS OF CONSECUTIVE QUALIFYING SERVICE;
- (8) NINE HUNDRED DOLLARS FOR EIGHT YEARS OF CONSECUTIVE QUALIFYING SERVICE;

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

LBD00516-01-3

A. 1315

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(9) ONE THOUSAND DOLLARS FOR NINE YEARS OF CONSECUTIVE QUALIFYING SERVICE; OR

(10) ONE THOUSAND ONE HUNDRED DOLLARS FOR TEN OR MORE YEARS OF CONSECUTIVE QUALIFYING SERVICE;

SHALL BE ALLOWED AGAINST THE TAX IMPOSED BY SECTION SIX HUNDRED ONE OF THIS PART, TO EACH RESIDENT OF THE STATE WHO SERVES AS A VOLUNTEER FIRE-FIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION THREE OF THE VOLUNTEER FIREFIGHTERS' BENEFIT LAW OR A VOLUNTEER AMBULANCE WORKER AS DEFINED IN SUBDIVISION ONE OF SECTION THREE OF THE VOLUNTEER AMBULANCE WORKERS' BENEFIT LAW OR AS A MEMBER OF A VOLUNTEER EMERGENCY MEDICAL SERVICES PERSONNEL SQUAD. IF A VOLUNTEER DEPARTMENT MEMBER HAS A YEAR WHERE THE QUALIFYING SERVICE LEVEL IS NOT MET, THEN HE OR SHE SHALL RECEIVE THE CREDIT PROVIDED FOR IN PARAGRAPH ONE OF THIS SUBSECTION THE NEXT TIME THEY HAVE A QUALIFYING SERVICE YEAR.

FOR THE PURPOSES OF THIS SUBSECTION "QUALIFYING SERVICE" SHALL MEAN SERVICE WHERE SUCH PERSON HAS BEEN A MEMBER IN GOOD STANDING WITH A VOLUNTEER DEPARTMENT FOR A MINIMUM OF ONE YEAR, HAS COMPLETED ALL REQUIRED TRAINING COURSES AS REQUIRED BY THE STATE OF NEW YORK AND IS CERTIFIED BY THE CHIEF EMERGENCY SERVICE COORDINATOR OF THE COUNTY THAT THE VOLUNTEER DEPARTMENT SERVES TO HAVE ATTENDED AT LEAST FORTY PERCENT OF THE ACTIVITIES OF THE VOLUNTEER DEPARTMENT THAT HE OR SHE IS A MEMBER OF.

S 2. This act shall take effect immediately.

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## Comments

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## Bill S2111A-2013

**Gives state income tax credit to volunteer firefighters and members of a volunteer ambulance corps in good standing up to \$1200**

Gives state income tax credit to volunteer firefighters and members of a volunteer ambulance corps in good standing up to \$1200; must be in good standing for a minimum of five years and maintain continued eligibility.

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### Details

- VersionsS2111-2013S2111A-2013
  - Sponsor:RITCHIE
  - Multi-sponsor(s):None
  - Co-sponsor(s):BONACIC, ZELDIN
  - Committee:INVESTIGATIONS AND GOVERNMENT OPERATIONS
  - Law Section: Tax Law
  - Law: Amd §606, Tax L
- 

### Actions

- Mar 3, 2014: PRINT NUMBER 2111A
- Mar 3, 2014: AMEND AND RECOMMIT TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
- Jan 8, 2014: REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
- Jan 11, 2013: REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS

**Memo**

BILL NUMBER: S2111A

**TITLE OF BILL:** An act to amend the tax law, in relation to providing for a credit against personal income tax for volunteer firefighters and members of volunteer ambulance corps

**PURPOSE:** This bill gives a State income tax credit to volunteer firefighters and members of a volunteer ambulance corps in good standing up to \$1,200.

**SUMMARY OF PROVISIONS:** This bill would add a new subsection (xx) to section 606 of the Tax Law in order that a member of a volunteer fire department or a member of a volunteer ambulance corps who has been a member in good standing with a volunteer department for a minimum of 5 years and who maintains continuous eligibility, in this State, shall be allowed a credit against any income tax owed by such member in an amount which is equal to the sum of \$1,200 or the total amount of the tax owed by the taxpayer if less than \$1,200, whichever is lower.

**JUSTIFICATION:** Volunteer firefighters and ambulance corps do not receive compensation for the vital civic duty they render communities statewide. Due to the threat of serious injury associated with these services, and to the free and very valuable public service they provide, a tax incentive is certainly warranted for those individuals. Many localities have granted certain volunteer firefighters and ambulance workers a real property tax exemption for the performance of such services on a regular and long term basis. Although a valuable public regard for their service, many volunteer firefighters and ambulance corps workers, especially younger ones, do not own a home and hence cannot benefit from such a program. This income tax credit would uniformly benefit nearly all such volunteers, and would provide an important new recruitment tool to attract new volunteer firefighters and ambulance corps workers into this critical public service.

**LEGISLATIVE HISTORY:** S.6635 of 2012 - Referred to Investigations and Government Operations

**FISCAL IMPLICATIONS:** Minimal to State.

**EFFECTIVE DATE:** This act would take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable years beginning on or after such date. Effective immediately the Commissioner of Taxation and Finance is authorized to promulgate any and all rules and regulations and take any other measures necessary to implement this act on its effective date on or before such date.

Text

STATE OF NEW YORK

2111--A

2013-2014 Regular Sessions

IN SENATE

January 11, 2013

Introduced by Sens. RITCHIE, BONACIC, ZELDIN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to providing for a credit against personal income tax for volunteer firefighters and members of volunteer ambulance corps

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subsections (yy) and (zz) of section 606 of the tax law, as relettered by section 5 of part H of chapter 1 of the laws of 2003, are relettered subsections (yyy) and (zzz) and a new subsection (xx) is added to read as follows:

(XX) VOLUNTEER FIREFIGHTERS AND MEMBERS OF VOLUNTEER AMBULANCE CORPS SERVICE CREDIT. IN THE CASE OF A MEMBER OF A VOLUNTEER FIRE DEPARTMENT OR A MEMBER OF A VOLUNTEER AMBULANCE CORPS WHO HAS BEEN A MEMBER IN GOOD STANDING WITH A VOLUNTEER DEPARTMENT FOR A MINIMUM OF FIVE YEARS AND WHO MAINTAINS CONTINUOUS ELIGIBILITY, IN THIS STATE, THERE SHALL BE ALLOWED A CREDIT AGAINST ANY INCOME TAX OWED BY SUCH MEMBER IN AN AMOUNT WHICH IS EQUAL TO THE SUM OF ONE THOUSAND TWO HUNDRED DOLLARS OR THE TOTAL AMOUNT OF THE TAX OWED BY THE TAXPAYER IF LESS THAN ONE THOUSAND TWO HUNDRED DOLLARS, WHICHEVER IS LOWER.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become law and shall apply to taxable years beginning on or after such date. Effective immediately the commissioner of taxation and finance is authorized to promulgate any and all rules and regulations and take any other measures necessary to implement this act on its effective date on or before such date.

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

LBD06271-03-4

Comments



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