

**A RESOLUTION TO BE SUBMITTED BY
LEGISLATOR RATH**

Re: Supporting New York State Senate Bill S. 2111, Providing a Tax Credit to Volunteer Fire Fighters and Members of Volunteer Ambulance Corps

WHEREAS, first responders protect New York State residents during myriad emergencies each year; and

WHEREAS, first responders place themselves in dangerous situations while responding to, and while on the scene of, medical emergencies, fires, search and rescue operations, hazardous materials spills and local and regional natural and man-made disasters; and

WHEREAS, these selfless individuals willingly volunteer extended time away from family to acquire the proper training to perform these tasks, as well as respond to actual emergencies; and

WHEREAS, New York State Senate Bill S. 2111 would offer a \$1200 tax credit to volunteer firefighters and members of a volunteer ambulance corps in good standing; and

WHEREAS, such an incentive would serve to promote needed recruitment and retention of volunteer first responders.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby supports passage and implementation of New York Senate Bill 2111 and any companion bill in the New York State Assembly; and be it further

RESOLVED, that a certified copy of this resolution be forwarded to Governor Andrew Cuomo, Assembly Speaker Sheldon Silver, Senate Majority Leaders Dean Skelos and Jeffrey Klein and the local delegation to the New York State Legislature.

Fiscal Impact: None.

S T A T E O F N E W Y O R K

2111

2013-2014 Regular Sessions

I N S E N A T E

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

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:

- 1 Section 1. Section 606 of the tax law is amended by adding a new
 2 subsection (vv) to read as follows:
 3 (VV) VOLUNTEER FIREFIGHTERS AND MEMBERS OF VOLUNTEER AMBULANCE CORPS
 4 SERVICE CREDIT. IN THE CASE OF A MEMBER OF A VOLUNTEER FIRE DEPARTMENT
 5 OR A MEMBER OF A VOLUNTEER AMBULANCE CORPS WHO HAS BEEN A MEMBER IN GOOD
 6 STANDING WITH A VOLUNTEER DEPARTMENT FOR A MINIMUM OF FIVE YEARS AND WHO
 7 MAINTAINS CONTINUOUS ELIGIBILITY, IN THIS STATE, THERE SHALL BE ALLOWED
 8 A CREDIT AGAINST ANY INCOME TAX OWED BY SUCH MEMBER IN AN AMOUNT WHICH
 9 IS EQUAL TO THE SUM OF ONE THOUSAND TWO HUNDRED DOLLARS OR THE TOTAL
 10 AMOUNT OF THE TAX OWED BY THE TAXPAYER IF LESS THAN ONE THOUSAND TWO
 11 HUNDRED DOLLARS, WHICHEVER IS LOWER.
 12 S 2. This act shall take effect January 1, 2014 and shall apply to
 13 taxable years beginning on or after such date. Effective immediately the
 14 commissioner of taxation and finance is authorized to promulgate any and
 15 all rules and regulations and take any other measures necessary to
 16 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.

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