



NEW YORK STATE SENATOR

Pamela Helming

Senator Helming Touts State Income Tax Exemption for First Responders

Senator Pam Helming

May 29, 2019

ISSUE:

- [Volunteer firefighters](#)
- [Emergency Responders](#)

GENEVA – Senator Pam Helming today announced that she is sponsoring legislation (S.5564) that would provide a state income tax exemption for volunteer firefighters and other volunteer first responders. The bill would eliminate state income taxes for volunteer firefighters, volunteer ambulance workers, and volunteer emergency medical services personnel. To qualify, the volunteer must be a member in good standing of a volunteer fire department or volunteer ambulance service for at least one year, have completed all required training courses as mandated for New York State, be certified by the chief emergency services coordinator of the county the volunteer serves in, and have attended at least 55 percent of the activities of the department or service the volunteer is a member of.

“Our volunteer firefighters and first responders do an absolutely outstanding job of serving and protecting our communities during emergencies and crises. They

perform their tremendous responsibilities at minimal cost to the taxpayers and without expecting much in return. I have had the privilege of recognizing many of these remarkable volunteers during their annual banquets, but I also have heard from them about their need to recruit more volunteers to fill their ranks and their need to cover ever-increasing operating expenses. Exempting volunteer first responders from state income taxes will accomplish two things – it will offer an incentive for people to consider joining their local fire department or ambulance service, and it will honor current volunteers for their years of service to their community. I will be working hard with my colleagues on both sides of the aisle to enact this important legislation, and in the meantime, I will be fighting to restore budget funding that helps fire departments and ambulance services upgrade their equipment,” Senator Helming said.

According to the Firemen’s Association of the State of New York (FASNY), New York’s nearly 100,000 volunteer firefighters save their local taxpayers around the state more than \$3 billion in firefighting costs. By offering their services for free, volunteer fire responders make themselves a valuable economic asset in addition to a crucial component of community lifesaving efforts. This legislation will provide a well-deserved benefit to volunteer firefighters and other volunteer first responders who sacrifice so much during the performance of their duties while also providing an incentive to encourage others to join the ranks.

If enacted, the legislation would take effect immediately and apply to all taxable years beginning on January 1, 2020 and afterward. Senator Helming believes the loss of tax revenue to New York State would be minimal compared to the expense of communities switching to all-paid forces for fire protection and emergency medical services. Communities across the state have considered making the move to all-paid forces and other methods of service as volunteer membership continues to decline and operating costs continue to rise.

Many communities, especially in upstate New York, rely on volunteer fire and ambulance services built on members who step up to give of their time and energy to serve and protect their friends and neighbors. However, volunteer first responders have some of the most important yet stressful roles in society because of the ever-increasing demands and expectations placed on them. Volunteer first responders make themselves available for duty 24 hours a day, 365 days a year, whenever the alarm sounds, and they are also required to meet rigorous training mandates and work to raise vital money to ensure they have the necessary, effective equipment to

respond to emergencies.

related legislation

2019-S5564

- Introduced
 - In Committee Assembly
 - In Committee Senate
- - On Floor Calendar Assembly
 - On Floor Calendar Senate
- - Passed Assembly
 - Passed Senate
- Delivered to Governor
- Signed By Governor
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[Relates to providing a state income tax exemption for volunteer firefighters and volunteer ambulance workers](#)

May 07, 2019

In Senate Committee [Budget and Revenue](#)

Sponsored by [James L. Seward](#)

Do you support this bill?