



Legislation Details (With Text)

**File #:** Res 0007-2024      **Version:** \*      **Name:** NYS to create a \$500 tax credit for qualifying volunteer firefighters and ambulance workers when filing NYC income tax.

**Type:** Resolution      **Status:** Committee

**In control:** Committee on Finance

**On agenda:** 2/8/2024

**Enactment date:**      **Enactment #:**

**Title:** Resolution calling on New York State to create a \$500 tax credit for qualifying volunteer firefighters and ambulance workers when filing New York City income tax.

**Sponsors:** Justin L. Brannan, Farah N. Louis, Kalman Yeger, Selvena N. Brooks-Powers, Althea V. Stevens, Jennifer Gutiérrez

**Indexes:**

**Attachments:** 1. Res. No. 7, 2. February 8, 2024 - Stated Meeting Agenda, 3. Hearing Transcript - Stated Meeting 2-8-24, 4. Minutes of the Stated Meeting - February 8, 2024

Date	Ver.	Action By	Action	Result
2/8/2024	*	City Council	Introduced by Council	
2/8/2024	*	City Council	Referred to Comm by Council	

Res. No. 7

Resolution calling on New York State to create a \$500 tax credit for qualifying volunteer firefighters and ambulance workers when filing New York City income tax.

By Council Members Brannan, Louis, Yeger, Brooks-Powers, Stevens and Gutiérrez

Whereas, The New York City Fire Department (“FDNY”) along with its Bureau of Emergency Medical Services (“EMS”) responds to a wide variety of emergency incidents including structural fires, public safety emergencies, both medical and non-medical emergencies, natural disasters, and terrorist acts; and

Whereas, During Fiscal Year 2021, the FDNY responded to 24,359 structural fires and 16,405 non-structural fires; and

Whereas, During Fiscal Year 2020, there were approximately 4,400 EMS personnel on staff who were charged with responding to nearly 1.5 million medical emergencies including over 500,000 life-threatening incidents; and

Whereas, The bravery of these men and women was highlighted during our City’s response to the

COVID-19 pandemic; and

Whereas, At the peak of the COVID-19 outbreak, as many as 7,000 emergency calls were placed in a single day, a level not seen since September 11, 2001; including the highest three-day call volume in FDNY history; and

Whereas, These calls were not only answered by FDNY personnel but also volunteer firefighters and ambulance workers; and

Whereas, Volunteer firefighters and ambulance workers arguably do not receive just compensation for the vital civic duty they provide to our City; and

Whereas, According to New York State's Department of Taxation and Finance, volunteer firefighter's and ambulance workers currently receive an annual State tax credit of only \$200; and

Whereas, Volunteer firefighters and ambulance workers often spend personal money on professional gear, while navigating the high cost of living in New York City; and

Whereas, These volunteers should be afforded an increased a tax credit of \$500 to help offset the financial burdens they experience; and

Whereas, This tax credit could help retain current volunteers, as well as bolster recruiting of new volunteers; now, therefore, be it

Resolved, That the Council of the City of New York calls on New York State to create a \$500 tax credit for qualifying volunteer firefighters and ambulance workers can claim when filing New York City income tax.

Session 13

MJT  
2/2/2024

Session 12

AH  
LS #4296  
02/01/2022

Session 11

WJH  
LS #14305  
Res. #1368-2022

