

The Legislature of Rockland County



JAY HOOD, JR.

Legislator – District 3

Chair, Public Safety Committee

AGENDA
PUBLIC SAFETY COMMITTEE
TUESDAY, MARCH 31, 2015
6:00 PM

ROLL CALL

PLEDGE OF ALLEGIANCE

ADOPTION OF MINUTES, MEETING OF FEBRUARY 24, 2015

1. REF. #4817 - URGING THE NEW YORK STATE ASSEMBLY TO PASS BILL A.1576 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
(HON. ANEY PAUL, LEGISLATURE)
2. REF. #4817 - URGING THE UNITED STATES HOUSE OF REPRESENTATIVES TO PASS CONGRESSIONAL BILL H.R. 343 TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE A CHARITABLE DEDUCTION FOR THE SERVICE OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER EMERGENCY MEDICAL AND RESCUE PERSONNEL
(HON. ANEY PAUL, LEGISLATURE)
3. REF. #6704 - APPROVING AN INTERMUNICIPAL COOPERATION AGREEMENT BETWEEN THE COUNTY OF ROCKLAND AND THE TOWN OF HAVERSTRAW POLICE DEPARTMENT IN AN AMOUNT NOT TO EXCEED \$25,000 (NCTD) FOR THE PERIOD AUGUST 1, 2014 THROUGH DECEMBER 31, 2015 FOR THEIR SERVICES AS A PARTNER IN THE NEIGHBORHOOD VIOLENCE PREVENTION PROJECT GRANT AND AUTHORIZING THE EXECUTION OF THIS AGREEMENT BY THE COUNTY EXECUTIVE
[OFFICE OF THE DISTRICT ATTORNEY] (\$25,000)
(THOMAS ZUGIBE, DISTRICT ATTORNEY)
DL# 2015-00421
4. REF. #8896 - ACCEPTANCE OF DONATION OF A PRIME-MOVER FORK LIFT FROM PFIZER INC., PEARL RIVER, NEW YORK AND AUTHORIZING THE EXECUTION OF ALL NECESSARY DONATION ACCEPTANCE DOCUMENTS BY THE COUNTY EXECUTIVE
[OFFICE OF FIRE AND EMERGENCY SERVICES]
(GORDON W. WREN, FIRE AND EMERGENCY)
DL# 2015-00601

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DRAFT

Introduced by:
Hon. Aney Paul, Sponsor

Referral No. _____
_____2015

**RESOLUTION NO. _____ OF 2015
URGING THE NEW YORK STATE ASSEMBLY TO PASS BILL A.1576 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**

WHEREAS, volunteer firefighters, volunteer ambulance workers, and volunteer emergency medical personnel perform invaluable services to our community without any compensation; and

WHEREAS, Rockland County depends on its volunteer firefighters, volunteer ambulance workers, and volunteer emergency medical personnel to protect the life, health, safety, property and well-being of its citizens; and

WHEREAS, it has been difficult to attract and retain qualified volunteers because of the local heavy tax burden and high cost of living in Rockland County; and

WHEREAS, the cost of becoming a volunteer and remaining active on a volunteer squad, including costs related to training, transportation, and equipment, places an added burden on volunteers, and in addition, volunteers must spend much of any given week training and responding to emergency calls; and

WHEREAS, this cost in time and money has become a great deterrent for recruitment and retention of volunteers, and this has created a critical shortage of volunteer firefighters, volunteer ambulance workers, and volunteer emergency medical personnel in many areas of Rockland County; and

WHEREAS, proposed New York State Assembly Bill A.1576 would amend the New York State Tax Law at Section 606 to add a subsection (h-1) that provides a tax credit to certain volunteer firefighters, volunteer ambulance workers, and volunteer emergency medical personnel of up to one thousand one hundred dollars (\$1100.00) for qualifying service;

WHEREAS, the proposed legislation would give a credit on the New York State income tax for all volunteer firefighters, volunteer ambulance corps members who are "active." In order to be "active" within the meaning of the law, the individual would have to attend more than forty percent (40%) of his or her company's activities per year; and

WHEREAS, the proposed legislation would give \$200.00 a year for service credit, up to a maximum of 10 years, or a maximum of a \$1,100.00 credit;

WHEREAS, the _____ Committee of the Legislature has met, considered, and by a _____ vote approved this Resolution; now therefore be it

RESOLVED, that the Legislature of Rockland County hereby urges the New York State Assembly to pass Bill A.1576, the New York State Senate to introduce and pass such legislation, and the Governor to sign such legislation 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; and be it further

RESOLVED, that the Clerk to the Legislature be and is hereby authorized and directed to send a copy of this resolution to the Hon. Andrew Cuomo, Governor of the State of New York; Hon. David Carlucci, Member of the New York State Senate; Hon. Kenneth P. Zebrowski, Jr., Member of the New York State Assembly; Hon. Ellen Jaffee, Member of the New York State Assembly; the President Pro Tem of the New York State Senate; the Speaker of the New York State Assembly; the Majority and Minority Leaders of the New York State Senate and Assembly; to the Towns and Villages in Rockland County; to the Chief of every Fire Company in Rockland County; to the Chief of every Ambulance Corps in Rockland County; and to such other persons as the Clerk, in his discretion, may deem proper in order to effectuate the purpose of this Resolution.

JB
LG-2015-39
3/19/15
3/20/15

A01576 Summary:

BILL NO A01576
SAME AS No same as
SPONSOR Zebrowski (MS)
COSPNSR Jaffee, Lavine, Rosenthal, Miller
MLTSPNSR Crouch, Hawley, Lupardo, Scarborough, Titone
Amd S606 Tax L

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

A01576 Memo:

BILL NUMBER:A1576

TITLE OF BILL:

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

PURPOSE:

To give a tax credit to volunteer firefighters, volunteer ambulance workers and volunteer emergency personnel where qualifying service level is met.

SUMMARY OF PROVISIONS:

Section 1. Section 606 of the tax law is amended by adding a new subsection (h-1) to allow volunteer firefighters, volunteer ambulance workers and volunteer emergency medical service personnel to receive tax credit, for taxable years beginning on and after January first, two thousand fourteen.

JUSTIFICATION:

One of the greatest difficulties confronting the volunteer services today is recruitment and retention. Recruitment and retention are made difficult by any number of reasons, but chief among them is the cost of living around the state.

This legislation would give a credit on the New York State income tax for all volunteer firefighters and volunteer ambulance corps members

who are active. In order to be active, the individual would have to attend more than 40% of the company's activities per year. This plan calls for giving \$200 a year for service credit up to a maximum of 10 years, or a maximum of a \$1,100 credit.

In order to receive the credit, the firefighter or ambulance worker would have to be active in each and every one of those years; in other words, if they missed a year, with the exception of a medical excuse, they would begin on the lowest rung, and work their way up again. This program is not retroactive.

This is a practical program, as it removes one of the reasons that people leave fire companies and provides an incentive for volunteers.

This program is essential in rural counties. This credit may make a difference over the course of the years from companies going from volunteer to salary.

LEGISLATIVE HISTORY:

A.1315 of 2013-2014,
A.6795 of 2011-2012,
A.1611 of 2009-2010.

FISCAL IMPLICATIONS:

To be determined.

EFFECTIVE DATE:

This act shall take effect immediately.

A01576 Text:

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

1576

2015-2016 Regular Sessions

I N A S S E M B L Y

January 12, 2015

Introduced by M. of A. ZEBROWSKI, JAFFEE, LAVINE, ROSENTHAL, MI
Multi-Sponsored by -- M. of A. CROUCH, HAWLEY, LUPARDO, SCARE
TITONE -- read once and referred to the Committee on Ways and M

AN ACT to amend the tax law, in relation to providing tax cre
volunteer firefighters, volunteer ambulance workers and vc

emergency medical personnel under certain circumstances

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

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

3 (H-1) VOLUNTEER FIREFIGHTERS', VOLUNTEER AMBULANCE WORKERS' AND
4 TEER EMERGENCY MEDICAL SERVICE PERSONNEL CREDIT. FOR TAXABI
5 BEGINNING ON AND AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, A CRE
6 THE AMOUNTS OF:

7 (1) TWO HUNDRED DOLLARS FOR ONE YEAR OF QUALIFYING SERVICE;

8 (2) THREE HUNDRED DOLLARS FOR TWO YEARS OF CONSECUTIVE QUA
9 SERVICE;

10 (3) FOUR HUNDRED DOLLARS FOR THREE YEARS OF CONSECUTIVE QUA
11 SERVICE;

12 (4) FIVE HUNDRED DOLLARS FOR FOUR YEARS OF CONSECUTIVE QUA
13 SERVICE;

14 (5) SIX HUNDRED DOLLARS FOR FIVE YEARS OF CONSECUTIVE QUA
15 SERVICE;

16 (6) SEVEN HUNDRED DOLLARS FOR SIX YEARS OF CONSECUTIVE QUA
17 SERVICE;

18 (7) EIGHT HUNDRED DOLLARS FOR SEVEN YEARS OF CONSECUTIVE QUA
19 SERVICE;

20 (8) NINE HUNDRED DOLLARS FOR EIGHT YEARS OF CONSECUTIVE QUA
21 SERVICE;

22 (9) ONE THOUSAND DOLLARS FOR NINE YEARS OF CONSECUTIVE QUA
23 SERVICE; OR

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

LBD006

A. 1576

2

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

3 SHALL BE ALLOWED AGAINST THE TAX IMPOSED BY SECTION SIX HUNDRED
4 THIS PART, TO EACH RESIDENT OF THE STATE WHO SERVES AS A VOLUNTEER
5 FIGHTER AS DEFINED IN SUBDIVISION ONE OF SECTION THREE OF THE VC
6 FIREFIGHTERS' BENEFIT LAW OR A VOLUNTEER AMBULANCE WORKER AS DEF
7 SUBDIVISION ONE OF SECTION THREE OF THE VOLUNTEER AMBULANCE W
8 BENEFIT LAW OR AS A MEMBER OF A VOLUNTEER EMERGENCY MEDICAL S
9 PERSONNEL SQUAD. IF A VOLUNTEER DEPARTMENT MEMBER HAS A YEAR WHE
10 QUALIFYING SERVICE LEVEL IS NOT MET, THEN HE OR SHE SHALL RECE
11 CREDIT PROVIDED FOR IN PARAGRAPH ONE OF THIS SUBSECTION THE NEX
12 THEY HAVE A QUALIFYING SERVICE YEAR.

13 FOR THE PURPOSES OF THIS SUBSECTION "QUALIFYING SERVICE" SHA
14 SERVICE WHERE SUCH PERSON HAS BEEN A MEMBER IN GOOD STANDING
15 VOLUNTEER DEPARTMENT FOR A MINIMUM OF ONE YEAR, HAS COMPLE
16 REQUIRED TRAINING COURSES AS REQUIRED BY THE STATE OF NEW YORK
17 CERTIFIED BY THE CHIEF EMERGENCY SERVICE COORDINATOR OF THE COUN
18 THE VOLUNTEER DEPARTMENT SERVES TO HAVE ATTENDED AT LEAST FORTY

19 OF THE ACTIVITIES OF THE VOLUNTEER DEPARTMENT THAT HE OR SHE IS A
20 OF.
21 S 2. This act shall take effect immediately.

Introduced by:
Hon. Aney Paul, Sponsor

Referral No.
2015

**RESOLUTION NO. _____ OF 2015
URGING THE UNITED STATES HOUSE OF REPRESENTATIVES TO PASS
CONGRESSIONAL BILL H.R.343 TO AMEND THE INTERNAL REVENUE
CODE OF 1986 TO PROVIDE A CHARITABLE DEDUCTION FOR THE
SERVICE OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER
EMERGENCY MEDICAL AND RESCUE PERSONNEL**

WHEREAS, volunteer firefighters and volunteer emergency medical and rescue personnel perform invaluable services to our community without any compensation; and

WHEREAS, Rockland County depends on its volunteer firefighters and volunteer emergency medical and rescue personnel to protect the life, health, safety, property and well-being of its citizens; and

WHEREAS, it has been difficult to attract and retain qualified volunteers because of the local heavy tax burden and high cost of living in Rockland County; and

WHEREAS, the cost of becoming a volunteer and remaining active on a volunteer squad, including costs related to training, transportation, and equipment, places an added burden on volunteers, and in addition, volunteers must spend much of any given week training and responding to emergency calls; and

WHEREAS, this cost in time and money has become a great deterrent for recruitment and retention of volunteers, and this has created a critical shortage of volunteer firefighters and volunteer emergency medical and rescue personnel in many areas of Rockland County; and

WHEREAS, proposed United States House of Representatives Bill H.R.343 would amend the Internal Revenue Code of 1986 to provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel; and

WHEREAS, the proposed legislation would allow volunteer firefighters and emergency medical and rescue personnel to claim up to 300 hours of services as a charitable contribution to their department at the rate of \$20.00 per hour; and

WHEREAS, the _____ Committee of the Legislature has met, considered, and by a _____ vote approved this Resolution; now therefore be it

RESOLVED, The Rockland County Legislature hereby urges the United States House of Representatives to pass bill H.R. 343, the United States Senate to introduce and pass similar legislation, and the President of the United States to sign such legislation that

would allow volunteer firefighters and emergency medical and rescue personnel to claim services as a charitable contribution to their department; and be it further

RESOLVED, that the Clerk to the Legislature be and he is hereby authorized and directed to send a copy of this resolution to Hon. Barack H. Obama, President of the United States; Hon. Charles Schumer and Hon. Kirsten Gillibrand, United States Senators; Hon. Nita M. Lowey, Member of the United States Congress; the President Pro Tem of the United States Senate; the Speaker of the United States House of Representatives; the Majority and Minority Leaders of the United States Senate and House of Representatives; and to such other persons as the Clerk, in his discretion, may deem proper in order to effectuate the purpose of this resolution.

JB
LG-2015-40
3/20/15

CONGRESS.GOV

H.R.343 - Volunteer Emergency Responders Tax Deduction Act

114th Congress (2015-2016) | [Get alerts](#)

BILL

Sponsor: [Rep. McKinley, David B. \[R-WV-1\]](#) (Introduced 01/14/2015)

Committees: House - Ways and Means

Latest Action: 01/14/2015 Referred to the House Committee on Ways and Means.

Tracker:

Introduced	Passed House	Passed Senate	To President
	Became Law		

Subject —
Policy Area:
 Taxation
[View subjects >](#)



Summary (1)	Text (1)	Actions (2)	Titles (2)	Amendments (0)	Cosponsors (8)
Committees (1)	Related Bills (0)				

Text: H.R.343 — 114th Congress (2015-2016)

[All Bill Information](#) (Except

There is one version of the bill.

Bill text available as: [TXT](#) | [PDF](#) | [HTML/XML](#)

Shown Here:

Introduced in House (01/14/2015)

Formatting necessary for an accurate reading of this legislative text may be shown by tags (e.g., <DELETED> or <BOLD> may be missing from this TXT display. For complete and accurate display of this text, see the PDF or HTML/XML.

[Congressional Bills 114th Congress]
[From the U.S. Government Printing Office]
[H.R. 343 Introduced in House (IH)]

114th CONGRESS
1st Session

H. R. 343

To amend the Internal Revenue Code of 1986 to provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel.

IN THE HOUSE OF REPRESENTATIVES

January 14, 2015

Mr. McKinley (for himself, Mr. Loeb sack, Mr. Lance, Mr. Jenkins of West Virginia, Mr. Carney, Mr. McDermott, Mr. Messer, Mr. Mooney of West Virginia, and Mrs. Bustos) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Volunteer Emergency Responders Tax Deduction Act".

SEC. 2. ALLOWANCE OF CHARITABLE DEDUCTION FOR THE SERVICE OF VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL AND RESCUE PERSONNEL.

(a) In General.--Section 170 of the Internal Revenue Code of 1986 is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

"(p) Service of Volunteer Firefighters and Emergency Medical Personnel Treated as Charitable Contribution.--

"(1) In general.--Each hour of qualified services rendered by an individual as a bona fide volunteer shall be treated for purposes of this section as a contribution of \$20 to the

organization to which such services are rendered.

((2) Limitation.--Not more than 300 hours of qualified services shall be taken into account under paragraph (1) with respect to any individual for any taxable year.

((3) Definitions.--For purposes of this subsection--

((A) Bona fide volunteer.--An individual shall be treated as a bona fide volunteer if the only compensation received by such individual for performing qualified services is in the form of--

((i) reimbursement for (or a reasonable allowance for) reasonable expenses incurred in the performance of such services, or

((ii) reasonable benefits (including length of service awards), and fees for such services, customarily paid by eligible employers in connection with the performance of such services by volunteers.

((B) Qualified services.--The term 'qualified services' means fire fighting and prevention services, emergency medical and rescue services, ambulance services, civil air patrol, and search and rescue services. Such term shall include all training and training-related activities related to the services described in the preceding sentence which are required or authorized by the organization referred to in paragraph (1).

((4) Verification.--A contribution to which this subsection applies shall be verified in such manner as the Secretary may provide.

((5) Inflation adjustment.--In the case of any taxable year beginning in a calendar year after 2015, the \$20 amount contained in paragraph (1) shall be increased by an amount equal to--

((A) such dollar amount, multiplied by

((B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins determined by substituting 'calendar year 2014' for 'calendar year 1992' in subparagraph (B) thereof.

Any increase determined under the preceding sentence which is not a multiple of \$1 shall be rounded to the nearest multiple of \$1.''

(b) Effective Date.--The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

<all>

RESOLVED, That the Legislature of Rockland County hereby approves an intermunicipal cooperation agreement between the County of Rockland, through its Youth Bureau, and the Town of Haverstraw Police Department in an amount not to exceed \$25,000 for the period August 1, 2014 through December 31, 2015 for their services as a partner in the Neighborhood Violence Prevention Project grant, and authorizes the execution of this agreement by the County Executive, subject to the approval of the County Attorney; and be it further

RESOLVED, That no County tax dollars (NCTD) are required for this agreement since sufficient funding for this agreement exists within said grant (Dept. GY05, line E5060).

MB:lo
2015-00421
2/20/15

DRAFT

