

Inter-County Association of Western New York

Representing the Counties of Allegany, Cattaraugus, Cayuga, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Schuyler, Seneca, Steuben, Tompkins, Wayne, Wyoming, and Yates.

RESOLUTION NO. 2023-07-IC RESOLUTION ENCOURAGING NYS SENATE AND ASSEMBLY TO SUPPORT AND ENACT AN AMENDMENT TO REPEAL SUBPART (2) OF TAX LAW § 606

Sponsored By: Chemung County
Moved By: Thomas Sweet (Chemung)
Seconded By: Mark Rondinaro (Schuyler)

WHEREAS, Inter-County Association of Western New York is made up of rural upstate counties with large geographic areas which are dependent upon fully-staffed and trained volunteers for fire protection and emergency ambulance services; and

WHEREAS, it is cost-prohibitive for Counties of Western New York with many small municipal governments to establish paid fire departments and employ professional firefighters and ambulance workers in order to meet the community's fire and emergency medical needs; and

WHEREAS, it has become increasingly difficult in recent years to recruit, train and retain volunteers in sufficient numbers to meet the fire and ambulance service needs of our community; and

WHEREAS, without a sufficient number of volunteer fire companies disbursed among a wide geographic area, and without each having a sufficient number of volunteers to respond to emergencies, the residents, property and insurance rates are be adversely impacted; and

WHEREAS, providing incentives to encourage able-bodied men and women to become and to decide to remain as active volunteer firefighters and ambulance workers is vitally important to the safety of persons and property throughout Counties of Western New York; and

WHEREAS, New York State Tax Law § 606 (e-1) (1) provides an income tax credit of \$200 to volunteer firefighters and ambulance workers (\$400 for married volunteers); and

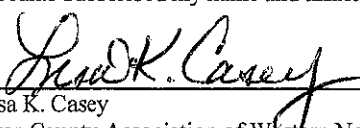
WHEREAS, New York State Real Property Tax Law § 466-a permits a 10% property tax exemption for volunteer firefighters and ambulance workers; and

WHEREAS, Tax Law § 606 (e-1) (2) requires that eligible volunteer firefighters and ambulance workers are forced to choose either the income tax credit or the 10% property tax exemption; and

WHEREAS, amending Tax Law § 606 by deleting subpart (2) of subsection (e-1) would incentivize individuals to volunteer as firefighters and ambulance workers, and would therefore have a tangible positive impact on the provision of emergency services; now, therefore, be it

RESOLVED, that the Inter-County Association of Western New York encourages the New York State Senate and Assembly to support and enact an amendment to repeal subpart (2) of Tax Law § 606 (e-1).

This is to Certify that I, the undersigned, Secretary of the Inter-County Association of Western New York, have compared the foregoing copy of resolution with the original resolution now on file in this office and which was duly adopted by the Association at a session held on the 21st day of April 2023 and that the same is a true copy of said original and of the whole thereof. In Witness Whereof, I have hereunto subscribed my name and affixed the official seal of the Inter-County Association of Western New York dated April 21, 2023.



Lisa K. Casey
Inter-County Association of Western New York



Sponsored by: Chemung County, Moved by: Thomas Sweet (*Chemung*), Seconded by: Mark Rondinaro (*Schuyler*)