



## Legislation Text

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**File #:** Res 0007-2024, **Version:** \*

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### 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