

- The purpose of this proposed legislation is to provide volunteer firefighters a form of tax relief in recognition of the lives they save, the property they protect, and the countless hours they spend volunteering in the communities they live in.
- The services provided by volunteer first responders has gained greater attention and respect in view of the unprecedented public health challenges created by the pandemic.
- This tax relief would come in the form of a school tax rebate from the school district they live and volunteer in. In addition to providing current volunteers a tax reduction, this program can also serve as an incentive and mechanism for volunteer fire departments to recruit and retain membership to be able to provide essential services for all our communities.
- This program could create a huge benefit to taxpayers and community stakeholders while incurring a very tiny deficit amount.
- According to the National Volunteer Fire Council, the number of volunteer firefighters has declined by about 12% since 1984, while call volumes have tripled.
- In a 2015 report published by the Fireman’s Association of the State of New York, it is estimated that volunteer fire departments save NY approximately \$9.3 billion. This report concludes that changing fire departments from volunteer to paid staff would cost taxpayers \$3.35 billion in annual personnel costs, and an additional \$5.95 billion to acquire the necessary equipment. Property taxes across the state would rise on average 26.5% to cover these added costs (Taxes would rise between 3.3% and 123% depending on the county).
- Currently, NYS offer 2 separate tax incentives to first responders. **Only 1** of the following incentives can be claimed in any given tax year:
 - Qualifying first responders are eligible for a tax credit in the amount of \$200 for single filers and \$400 for married filing joint where both spouses are eligible.
 - or-
 - A tax credit of up to 10% of the volunteers assessed home value for anyone who has worked for a volunteer fire department or ambulance service for at least two years.
- Neighboring states offer much more when it comes to incentivizing volunteer first responders:
 - For the 2021 tax year, Maryland residents with 3 years of active service in a volunteer fire department received up to a \$6500 tax credit. That amount increases to \$7000 starting in 2022.
 - In New Jersey, legislation has been introduced that would permit volunteer firefighters and first aid or rescue squad members to claim an additional exemption of \$5,000 to be taken as a deduction from their gross income if they meet certain qualifications.