



March 11, 2026

## **MEMORANDUM IN SUPPORT S.6233 / A.6790**

(Senator Martinez / Assemblywoman McMahon)

### **Volunteer Firefighters' and Ambulance Workers' Tax Credits**

The Association of Fire Districts of the State of New York, the NYS Association of Fire Chiefs, and the Fire Coordinators Association of the State of New York support the above-referenced legislation.

This legislation provides meaningful and long-overdue financial recognition to the thousands of volunteer firefighters and volunteer ambulance workers who protect communities across New York State. Specifically, the bill increases the existing state income tax credit for active volunteers from \$200 to \$800 beginning in tax year 2026. For married couples filing jointly, where both spouses qualify, the credit increases from \$400 to \$1,600. Importantly, the credit remains refundable, ensuring that volunteers receive full benefit regardless of income level.

In addition, the bill removes the current prohibition that prevents volunteers from receiving both the state income tax credit and a local real property tax exemption for volunteer service. Beginning in 2026, volunteers will be eligible to receive both benefits. This change corrects inequity in current law and ensures that local property tax relief and state income tax relief work together rather than forcing volunteers to choose between them.

Volunteer fire departments provide essential emergency services in the vast majority of municipalities throughout New York. These departments respond to fires, motor vehicle accidents, medical emergencies, natural disasters, hazardous materials incidents, and other crises—often around the clock and at significant personal sacrifice. Recruitment and retention of volunteers, however, remains one of the most serious challenges facing the fire service. Increasing call volumes, expanded training requirements, and work-life pressures have reduced the number of individuals able to serve.

By strengthening and expanding financial incentives, this bill sends a clear message that New York values and supports its volunteer emergency responders. While no tax credit can fully compensate volunteers for their time and commitment, this enhanced benefit represents a tangible investment in sustaining the volunteer fire service model that saves taxpayers billions of dollars annually in avoided personnel costs.

Supporting volunteer recruitment and retention is not only a matter of fairness — it is a matter of public safety. Without strong volunteer participation, communities would face longer response times, reduced service capacity, and significantly higher property taxes to fund paid departments.

For these reasons, the fire service community strongly urges passage of this bill.