



NEW YORK STATE SENATOR

Monica R. Martinez

## New York State Senate Breathes Life into Volunteer First Responders' Tax Credit

MONICA R. MARTINEZ May 30, 2024

| ISSUE: FIRE AND AMBULANCE VOLUNTEER INCOME TAX CREDIT, VOLUNTEER RECRUITMENT, FIRST RESPONDERS



Senator Martinez speaks about a vote on an increase in the fire and ambulance volunteer tax credit during a press conference on EMS related legislation held at New York State Capitol on May 29, 2024.

Senator Martinez's increased benefit for fire and ambulance volunteers passes state Senate Yesterday, the New York State Senate approved an increase in the volunteer firefighter and ambulance member income tax credit. The [bill](#), sponsored by state Senator Monica R. Martinez, will raise the credit from \$200 to \$800 for individuals and from \$400 to \$1,600 for

joint filers. The changes must still be approved by the Assembly and signed by the governor before volunteers can benefit from the proposed increases.

"Volunteer fire and emergency medical provider agencies are nearing the point of needing life support due to ongoing recruitment and retention issues; however, an increase in the state income tax credit may deliver the much needed help to resuscitate interest in joining throughout the state," said Senator Martinez. "While these volunteers do not serve for the incentives, the state's income tax credit provides real assistance to those who give so freely of themselves for the protection of others. By raising the credit, we offer a significant incentive that demonstrates our gratitude and attracts new members who share a passion for protecting their neighbors."

Created in 2007, the volunteer firefighter and emergency medical provider income tax credit has never been increased. As a result, this benefit is now worth over 50% less in real-dollar value compared to when it was first introduced.

The change is expected to increase the cost to the state of providing the tax credit by approximately \$30.4 million a year but will help ensure the current volunteer-based system found throughout many parts of the state, including nearly all of Long Island. Volunteers, however, save New York taxpayers billions annually compared to the paid service model that would need to be implemented if recruitment continues to decline. According to the [Firefighters Association of the State of New York](#) (FASNY), volunteer firefighters alone save taxpayers \$3.8 billion in pay and benefits compared to the costs of an all-paid force.

Passage of Senator Martinez's legislation was one in a package of bills adopted by the Senate this week addressing the state's Emergency Medical Services (EMS) system. The proposals include:

- **Medicaid Reimbursement for Treatment in Place/Alternate Provider Transportation:** This bill, [S.8486A](#), sponsored by Senator Michelle Hinchey, would authorize Medicaid reimbursements to emergency medical service agencies for providing emergency medical care to Medicaid enrollees without requiring the transportation of these patients from the place where medical care was administered. Additionally, it permits Medicaid payments to be made to EMS services when they transport individuals to alternative care facilities, rather than solely hospitals.
- **Permitting More Ambulances to Administer Blood Transfusions:** This bill, [S.6226A](#), sponsored by Senator Michelle Hinchey, would permit more ambulance services and advanced life support first responders to store, administer, and distribute blood. All ambulances, whether airborne or grounded, would qualify to transfuse blood products to patients to resuscitate them during transport.
- **Uniform Ambulance Service Assessment:** This bill, [S.5122](#), sponsored by Senator Gustavo Rivera, would allow the New York State Department of Health to charge ambulance service providers a universal service assessment fee to analyze their annual revenue and cover increased medical assistant payment rates for their services.
- **Systemizing Medicaid Reimbursement:** This bill, [S.3223](#), sponsored by Senator Sanders, would implement a Medicaid reimbursement methodology for ambulance services to ensure that providers are fairly compensated, allowing them to recoup their costs.
- **Strengthening Support for EMS Services:** This bill, [S.4020C](#), sponsored by Senator Shelley Mayer, would declare general ambulance services as an essential service, establish special districts for the financing and operation of general ambulance services, and provide for a statewide comprehensive emergency medical system plan.

The focus on EMS follows renewed attention earlier this year from the New York State Association of Counties, which launched its “[Rescue EMS](#)” campaign in support of legislative

reforms, including Senator Martinez’s tax credit increase. That effort highlighted EMS providers across the state reporting longer response times due to a lack of volunteers and funding shortfalls that have threatened the functionality of the entire system.

“We can’t allow another year to pass without addressing this critical issue,” Senator Martinez concluded. “That's why I encourage the Assembly to also take action. There is still time to stabilize the situation, but we need to act, STAT.”

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#### RELATED LEGISLATION

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### **2023-S7286A**

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- Introduced
  
- - In Committee Assembly
  - In Committee Senate
  
- - On Floor Calendar Assembly
  - On Floor Calendar Senate
  
- - Passed Assembly
  - Passed Senate
  
- Delivered to Governor
  
- Signed By Governor

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Relates to tax credits for volunteer firefighters and volunteer ambulance workers

May 19, 2023

In Assembly Committee

Sponsored by **Monica R. Martinez**

Do you support this bill?