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# RETRIEVE BILL

LAWS OF NEW YORK, 2006

## CHAPTER 233

AN ACT to amend the general municipal law, in relation to audits of fire companies by the state comptroller

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 34 of the general municipal law, as amended by chapter 692 of the laws of 1989, is amended to read as follows:

§ 34. Powers and duties of examiners. The comptroller and each examiner of municipal affairs shall have power to examine into the financial affairs of every such municipal corporation, industrial development agency, district, fire company as defined in section two hundred four-a of this chapter, agency and activity and to administer an oath to any person whose testimony may be required, and to compel the appearance and attendance of such person for the purpose of any such examination and investigation, and the production of books and papers. In the case of a municipal corporation, industrial development agency, or school district, no such person shall be compelled to appear or be examined elsewhere than within such municipal corporation, industrial development agency, or school district. In the case of any district other than a school district, no such person may be compelled to appear or be examined elsewhere than within the town or one of the towns in which such district or portion thereof is located. In the case of an urban renewal agency, no such person shall be compelled to appear or be examined outside the municipal corporation wherein such agency is established. In the case of a fire company, no such person shall be compelled to appear or be examined outside the area served by the company. In the case of an activity, no such person shall be compelled to appear outside the area served by the activity. Willful false swearing in such examination shall be perjury and shall be punishable as such.

§ 2. This act shall take effect on the one hundred eightieth day after it shall have become a law.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10473

SPONSOR: Sweeney (MS)

TITLE OF BILL: An act to amend the general municipal law, in relation to audits of fire companies by the state comptroller

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this bill is to increase oversight of fire companies.

SUMMARY OF SPECIFIC PROVISIONS: This bill would authorize the State Comptroller to audit fire companies.

JUSTIFICATION: Currently, the State Comptroller (OSC) is authorized only to examine the records of fire companies with regard to foreign fire insurance monies (also known as two percent monies). This legislation would expand the existing fire company audit authorization to permit OSC to examine other records of fire companies. This legislation would provide the Comptroller with the same examination authority as that provided to fire and other special districts.

Although it is true that most fire companies are organized as not-for-profit organizations, the receipt of taxpayer monies, the quasi-governmental nature of fire companies, as well as the Comptroller's existing audit authorization of fire companies, justify this legislation.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect on the one hundred eightieth day after it shall have become law.

LAWS OF NEW YORK, 2006

CHAPTER 234

AN ACT to amend the general municipal law, in relation to capital reserve funds for fire districts

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 6-g of the general municipal law, as added by chapter 737 of the laws of 1944, subdivision 4 as amended by chapter 270 of the laws of 1998, subdivision 6 as amended by chapter 140 of the laws of 1996, subdivision 12 as added by chapter 906 of the laws of 1945, and subdivision 13 as amended by chapter 424 of the laws of 2001, is amended to read as follows:

§ 6-g. Capital reserve funds for fire districts. 1. As used in this section:

a. The term "capital improvement" shall mean:

(1) Any physical betterment or improvement or any preliminary studies and surveys relative thereto.

(2) Land or rights in land.

(3) Any furnishings, equipment, machinery or apparatus for any physical public betterment or improvement acquired at the time when such betterment or improvement is constructed, reconstructed or acquired.

b. The term "equipment" shall include any equipment, machinery or apparatus not included in the definition of the term "capital improvement" and for the acquisition of which a period of probable usefulness has been provided by law.

c. The term "obligations" shall include bonds, notes, certificates or other evidences of indebtedness.

2. The board of fire commissioners of any fire district may establish capital reserve funds for the financing of all or a part of the cost of:

a. The construction, reconstruction or acquisition of a specific capital improvement or the acquisition of a specific item or specific items of equipment.

b. The construction, reconstruction or acquisition of a type of capital improvement or the acquisition of a type of equipment.

3. If the board of fire commissioners authorizes the establishment of a capital reserve fund for the financing of all or part of the cost of the construction, reconstruction or acquisition of a specific capital improvement or the acquisition of a specific item or specific items of equipment, it shall set forth in such authorization the estimated maximum cost thereof. ~~[However, if the authorization by such board of fire commissioners of the issuance of obligations for such capital improvement or equipment is required by law to be subject to a permissive or mandatory referendum, then the authorization of the establishment of such a fund shall be subject to a permissive referendum. A permissive referendum on the authorization of the establishment of such a capital reserve fund shall be governed by subdivision four of this section.]~~

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

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4. ~~[Permissive referendum. Within ten working days after the adoption by a board of fire commissioners of a resolution described in this section as being subject to a permissive referendum, the fire district secretary, in the same manner as provided for notice of annual elections, shall publish a notice which shall set forth the date of the adoption of the resolution and contain an abstract of such resolution concisely stating the purposes and effect thereof. The notice shall specify that such resolution was adopted subject to a permissive referendum.]~~

Any ~~[such]~~ resolution of the board of fire commissioners authorizing the establishment of a reserve fund shall not take effect ~~[until thirty days after its adoption; nor]~~ until approved by the affirmative vote of a majority of the electors of such fire district affected, qualified to vote at an annual election of fire district officers, voting on such proposition~~[, if within thirty days after its adoption there be filed with the fire district secretary a petition signed and acknowledged or proved in the same manner as a deed to be recorded, by resident taxpayers of such fire district, owning taxable real property aggregating at least one quarter of the assessed valuation of all the taxable real property of the fire district as such valuations appear upon the latest completed assessment roll of the town or towns in which said fire district is located, protesting against such resolution and requesting that it be submitted to the qualified electors of the fire district affected for their approval or disapproval. If such petition be so filed not more than forty five days nor less than thirty days prior to an annual election of fire district officers, a proposition for the approval of such resolution shall be submitted at such annual election of fire district officers. If a petition be so filed at any other time, a proposition for the approval of such resolution shall be submitted at a special fire district election to be held not more than forty days after the filing of such petition. If, within five days after the filing of such petition, a written objection thereto be filed with the fire district secretary, and a verified petition setting forth the objections be presented by the person so filing such objections to the supreme court or any justice thereof of the judicial district in which such fire district or any part thereof is located, such court or justice within twenty days shall determine any question arising thereunder and make such order as justice may require. Such proceeding shall be heard and determined in the manner prescribed by section 16-116 of the election law].~~

A proposition for the submission of any such resolution of the board of fire commissioners to the approval of the said qualified electors pursuant to this section, shall contain an abstract of such resolution concisely stating the purposes and effect thereof. The fire district secretary shall prepare such abstract with the advice of the attorney for the fire district, if there be one, and forthwith transmit the proposition to the board of fire commissioners in the form in which it is to be submitted at such annual or special election of such fire district. If there be more than one such proposition to be voted upon at such election, each proposition shall be separately and consecutively numbered.

5. There may be paid into any such capital reserve fund:

a. Such an amount as may be provided therefor by budgetary appropriation or raised by tax therefor.

b. Such revenues as are not required by law to be paid into any other fund or account, including the proceeds from the sale of any capital improvement or equipment owned by such fire district.

6. The moneys in each such capital reserve fund shall be deposited and secured in the manner provided by section ten of this article. The board of fire commissioners or the fire district treasurer of such fire district, if the board of fire commissioners shall delegate such duty to him, may invest the moneys in each such fund in the manner provided in section eleven of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of each such fund. The separate identity of each such fund shall be maintained, whether its assets consist of cash or investments or both.

7. An expenditure from a reserve fund shall be made only upon authorization by the board of fire commissioners and for a specific capital improvement or a specific item or specific items of equipment, the cost of which may be financed therefrom. However, if a proposed expenditure is from a fund established for a type of capital improvement or equipment and if it is required by law that the authorization by such board of fire commissioners of the issuance of obligations for such capital improvement or equipment be subject to a permissive or mandatory referendum, then the authorization of such an expenditure shall be subject to a permissive referendum. ~~[Such a permissive referendum shall be governed in the manner provided in subdivision four of this section.]~~ Within ten working days after the adoption by a board of fire commissioners of a resolution described in this section as being subject to a permissive referendum, the fire district secretary, in the same manner as provided for notice of annual elections, shall publish a notice which shall set forth the date of the adoption of the resolution and contain an abstract of such resolution concisely stating the purposes and effect thereof. The notice shall specify that such resolution was adopted subject to a permissive referendum. Any such resolution of the board of fire commissioners shall not take effect until thirty days after its adoption; nor until approved by the affirmative vote of a majority of the electors of such fire district affected, qualified to vote at an annual election of fire district officers, voting on such proposition, if within thirty days after its adoption there be filed with the fire district secretary a petition signed and acknowledged or proved in the same manner as a deed to be recorded, by resident taxpayers of such fire district, owning taxable real property aggregating at least one-quarter of the assessed valuation of all the taxable real property of the fire district as such valuations appear upon the latest completed assessment roll of the town or towns in which said fire district is located, protesting against such resolution and requesting that it be submitted to the qualified electors of the fire district affected for their approval or disapproval. If such petition be so filed not more than forty-five days nor less than thirty days prior to an annual election of fire district officers, a proposition for the approval of such resolution shall be submitted at such annual election of fire district officers. If a petition be so filed at any other time, a proposition for the approval of such resolution shall be submitted at a special fire district election to be held not more than forty days after the filing of such petition. If, within five days after the filing of such petition, a written objection thereto be filed with the fire district secretary, and a verified petition setting forth the objections be presented by the person so filing such objections to the supreme court or any justice thereof of the judicial

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district in which such fire district or any part thereof is located, such court or justice within twenty days shall determine any question arising thereunder and make such order as justice may require. Such proceeding shall be heard and determined in the manner prescribed by section 16-116 of the election law. A proposition for the submission of any such resolution of the board of fire commissioners to the approval of the said qualified electors pursuant to this section, shall contain an abstract of such resolution concisely stating the purposes and effect thereof. The fire district secretary shall prepare such abstract with the advice of the attorney for the fire district, if there be one, and forthwith transmit the proposition to the board of fire commissioners in the form in which it is to be submitted at such annual or special election of such fire district. If there be more than one such proposition to be voted upon at such election, each proposition shall be separately and consecutively numbered.

8. The board of fire commissioners may authorize the transfer to the credit of another capital reserve fund of such fire district all or part of:

a. The unexpended balance remaining in a fund established pursuant to this section for a specific capital improvement or a specific item or specific items of equipment, which improvement has been completed or acquired, or which equipment has been acquired, after deducting from such balance a sum sufficient to satisfy all outstanding claims arising from the construction, reconstruction or acquisition of such capital improvement or the acquisition of such equipment.

b. The unexpended balance remaining in a fund established pursuant to this section for a specific item or specific items of equipment which have not been acquired or a specific capital improvement which has not been completed or acquired, or remaining in a fund established pursuant to this section for a type of capital improvement or a type of equipment. If the proposed transfer is from a fund established for a specific capital improvement or a specific item or specific items of equipment, the authorization of such transfer shall be subject to a permissive referendum if the authorization of the creation of a fund for such capital improvement or item or items of equipment was subject to a permissive referendum. A permissive referendum on the authorization of such transfer shall be governed in the manner provided in subdivision ~~four~~ seven of this section.

9. The fire district treasurer shall keep a separate account for each fund established. Such account shall show:

a. The date and amount of each sum paid into the fund.

b. The interest earned by such fund.

c. The capital gains or losses resulting from the sale of investments of the fund.

d. The interest or capital gains which have accrued to the fund.

e. The amount and date of each withdrawal from the fund.

f. The assets of the fund, indicating the cash balance therein and a schedule of the amounts invested in federal or state obligations. The fire district treasurer, at the termination of each fiscal year, shall render a detailed report of the operation and condition of each of such funds to the board of fire commissioners.

10. The members of the board of fire commissioners are hereby declared trustees of such funds and shall be subject to all the duties and responsibilities imposed by law on trustees, and such duties and responsibilities may be enforced by the fire district or by any board, commission, agency, officer or taxpayer thereof.

11. The members of the board of fire commissioners shall be guilty of a misdemeanor if they:

a. Authorize a withdrawal from a fund for any purpose other than for a capital improvement or an item or items of equipment, the cost of which has been authorized to be financed in whole or in part from such fund.

b. Expend any money withdrawn from a fund for a purpose other than that for which it was authorized to be withdrawn.

The provisions of this subdivision shall be considered to be in addition to any other penalties provided by law.

12. The board of water commissioners of a water district to which the provisions of article thirteen of the town law apply, and which has the powers of the fire district commissioners as provided in subdivisions nine to twenty-four, inclusive, of section one hundred seventy-six of the town law, may establish capital reserve funds as in this section provided for the financing of all or a part of the cost of capital improvements and equipment for fire department and fire protection purposes, in the same manner and to the same extent that the board of fire commissioners of a fire district may establish capital reserve funds for such purposes, and all of the provisions of this section shall apply in relation to the financing of all or a part of such capital improvements or equipment, and all references in this section to a fire district shall be deemed to refer to such water district, and all references herein to a fire district secretary or treasurer shall be deemed to refer to the secretary or treasurer of such board of water commissioners, except that if such board of water commissioners does not have a treasurer the provisions relating to the fire district treasurer shall be deemed to refer to the supervisor of the town in which such water district is located.

13. Notwithstanding the foregoing provisions of this section, if any such fire district is situated in whole or in part in a town which is wholly or partly within the Adirondack park and has within the town boundaries state lands subject to taxation assessed at more than thirty per centum of the total taxable assessed valuation of the town as determined from the assessment rolls of the town, as completed from time to time, a capital reserve fund for the fire district shall not be established on and after May first, nineteen hundred forty-eight, unless the state comptroller, on behalf of the state, shall consent thereto, and, on and after May first, nineteen hundred forty-eight, in any such fire district so located, no expenditure or transfer shall be made from a capital reserve fund heretofore or hereafter established unless the state comptroller, on behalf of the state, shall consent thereto.

§ 2. This act shall take effect January 1, 2007.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly



RETRIEVE BILL

**NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A10474

SPONSOR: Sweeney (MS)

TITLE OF BILL: An act to amend the general municipal law, in relation to capital reserve funds for fire districts

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this legislation is to provide for more public input in the creation of fire district capital reserve funds.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the general municipal law to subject the creation of a fire district capital reserve fund to a mandatory referendum. Expenditures from, and transfers between, fire district capital reserve funds would continue to be subject to the same degree of public approval as is currently required.

JUSTIFICATION: Currently, fire district reserve funds are subject to voter approval only for expenditures. Although the vast majority of fire districts are financially responsible, some fire districts have been able to amass large sums of taxpayers' money. The money being "reserved" was obtained without any input from the taxpayers footing the bill. According to a recent series of articles in Newsday, fire districts in Nassau and Suffolk counties have reserve funds totaling \$182 million. The dollar amount alone does not mean that the reserves are not justified; however, it does help indicate the financial significance of the issue.

There has also been anecdotal evidence that some districts turn to reserve funds in order to avoid the referendum required for bonding, or, in some cases, in the event of a failed bond referendum. This bill avoids establishing limits on reserve funds, in order to ensure that fire districts have access to the monies that they need, but does impose a check, in the form of voter approval, prior to the establishment of a capital reserve fund. The requirement for voter approval will help ensure that taxpayers have input in district finances.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect January 1, 2007.

LAWS OF NEW YORK, 2006

CHAPTER 235

AN ACT to amend the town law and the general municipal law, in relation to voting upon the propositions of fire districts at special elections

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 3 of section 179 of the town law, as amended by chapter 37 of the laws of 2000, is amended to read as follows:

3. Such petition shall be signed, and acknowledged or proved in the same manner as a deed to be recorded, or authenticated in the manner provided by the election law for authentication of nominating petitions, by resident taxpayers owning taxable real property aggregating at least one-quarter of the assessed valuation of all the taxable real property of the district owned by resident taxpayers, as such valuations appear upon the latest completed assessment roll of said town. Notice of such special district election shall be given in the same manner as provided herein for annual district elections ~~[and the]~~. The special election shall be held on a Tuesday, provided that such date is not a public holiday, and shall be conducted and scheduled in a manner that maximizes voter participation. The polls shall remain open for the receipt of ballots from six o'clock in the evening to nine o'clock in the evening and such additional consecutive hours prior thereto as the board of fire commissioners may determine. The secretary of the fire commissioners shall prepare the ballots which shall separately state and number each proposition to be voted upon.

§ 2. The second undesignated paragraph of subdivision 4 of section 6-g of the general municipal law, as amended by chapter 270 of the laws of 1998, is amended to read as follows:

Any such resolution of the board of fire commissioners shall not take effect until thirty days after its adoption; nor until approved by the affirmative vote of a majority of the electors of such fire district affected, qualified to vote at an annual election of fire district officers, voting on such proposition, if within thirty days after its adoption there be filed with the fire district secretary a petition signed and acknowledged or proved in the same manner as a deed to be recorded, by resident taxpayers of such fire district, owning taxable real property aggregating at least one-quarter of the assessed valuation of all the taxable real property of the fire district as such valuations appear upon the latest completed assessment roll of the town or towns in which said fire district is located, protesting against such resolution and requesting that it be submitted to the qualified electors of the fire district affected for their approval or disapproval. If such petition be so filed not more than forty-five days nor less than thirty days prior to an annual election of fire district officers, a proposition for the approval of such resolution shall be submitted at such annual election of fire district officers. If a petition be so filed at any

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

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other time, a proposition for the approval of such resolution shall be submitted at a special fire district election to be held not more than forty days after the filing of such petition. Any special election shall be held in the manner provided in section one hundred seventy-nine of the town law, as amended from time to time. If, within five days after the filing of ~~such~~ a petition, a written objection thereto be filed with the fire district secretary, and a verified petition setting forth the objections be presented by the person so filing such objections to the supreme court or any justice thereof of the judicial district in which such fire district or any part thereof is located, such court or justice within twenty days shall determine any question arising thereunder and make such order as justice may require. Such proceeding shall be heard and determined in the manner prescribed by section 16-116 of the election law.

§ 3. This act shall take effect immediately.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

RETRIEVE BILL

**NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A10475

SPONSOR: Sweeney (MS)

**TITLE OF BILL:** An act to amend the town law and the general municipal law, in relation to voting upon the propositions of fire districts at special elections

**PURPOSE OR GENERAL IDEA OF BILL:** The purpose of the bill is to maximize voter participation in fire district special elections.

**SUMMARY OF SPECIFIC PROVISIONS:** Sections one and two of the bill require that special elections for fire districts be held on a Tuesday, provided that it is not a public holiday and that elections must be scheduled and conducted in such a way as to maximize voter participation.

**JUSTIFICATION:** Fire district special elections are most often required in cases where taxpayer money is to be expended. With fire district costs to taxpayers more than doubling between 1980 and 2000, it is increasingly important that taxpayers are aware of the opportunities for input in district financial decisions. This legislation seeks to ensure that voters have the maximum opportunity for involvement.

Currently, there are no requirements as to when fire district special elections can be held. As recipients of taxpayer money, fire districts have an obligation to ensure that taxpayers have input into financial decisions. Most fire districts take that obligation very seriously and conduct their special elections accordingly; however, there have been instances where elections have been held with very little notice to the public, and, in at least one instance, the fire district attempted to hold the election on the Friday night before Labor Day. There are other instances where elections were scheduled on religious holidays. The purpose of this legislation is to require districts to maximize voter participation by prohibiting them from scheduling and conducting elections in a manner that would limit the ability of large numbers of taxpayers to participate. Rather than outlining all of the scenarios that could conceivably limit voter participation, this legislation provides fire districts with some discretion. This discretion is intended solely to discourage districts from scheduling elections at locally significant times.

**PRIOR LEGISLATIVE HISTORY:** This is new legislation.

**FISCAL IMPLICATIONS:** None.

**EFFECTIVE DATE:** This act shall take effect immediately.

LAWS OF NEW YORK, 2006

CHAPTER 236

AN ACT to amend the general municipal law, in relation to expenses of volunteer firefighters attending training schools and instruction courses; and to amend the executive law, in relation to the development of such training programs

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 72-g of the general municipal law, as amended by chapter 359 of the laws of 1999, is amended to read as follows:

§ 72-g. Expenses of volunteer ~~firemen~~ firefighters attending training schools and instruction courses. 1. The chief officer of the fire department of a municipal corporation or fire district, subject to any rules or regulations governing such department, may authorize the volunteer members of the department to attend training schools or courses of instruction for ~~firemen~~ firefighters.

a. If any such school is located, or any such course is given, outside the county or outside one of the counties in which the municipal corporation or fire district is located, such authorization shall be subject to the prior approval of the governing board of the municipal corporation or fire district. ~~[Such]~~

b. If any such school is located, or any such course is given, outside the state, in addition to the approval required in paragraph a of this subdivision, such authorization shall be subject to a finding from the governing board that such training course or school of instruction is necessary and in the public interest and is not available within a reasonable distance and time period in the state.

c. Notification and proof of attendance of any out-of-state training school from the chief officer shall be provided to the state office of fire prevention and control.

2. The governing board by resolution may provide for the payment, in the same manner as other claims against the municipal corporation or fire district are audited, allowed and paid, of all actual and necessary registration fees not in excess of fifty dollars and all actual and necessary expenses of travel, meals and lodging and all necessary tuition fees incurred by such volunteer members in attending such a training school, or course of instruction, in this country or in Canada.

3. If such travel is by car owned by the volunteer ~~fireman~~ firefighter, he or she may be paid a reasonable mileage allowance for each mile actually and necessarily traveled by him or her in attending such school or course of instruction. Such mileage allowance shall not exceed the standard travel allowance for mileage adopted or prescribed for federal income tax purposes. Any claim for such expenses or reimbursement shall have endorsed thereon, or attached thereto, a statement by the chief officer of the fire department that the attendance had been duly authorized by him or her. The provisions of this section shall not

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

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be deemed to have amended the provisions of subdivision one of section two hundred nine of this chapter in relation to participation in fire training programs which are not conducted as training schools or regular or special courses of instruction for [~~firemen~~] firefighters.

§ 2. Subdivision 8 of section 156 of the executive law, as added by chapter 225 of the laws of 1979, is amended to read as follows:

8. Consult with and cooperate with state departments and agencies, and universities, colleges and institutions in the state for the development of specialized courses of study for public officers and employees, including paid and volunteer [~~firemen~~] firefighters, in fire science and administration. As part of the development of a training program for firefighters, the office shall collect, compile, and disseminate information regarding training needs based on the data provided pursuant to section seventy-two-g of the general municipal law. Such information shall be compiled annually and, once compiled, a copy of such information shall be submitted to the governor, the temporary president of the senate, and the speaker of the assembly.

§ 3. This act shall take effect on the ninetieth day after it shall have become a law.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10477

SPONSOR: Sweeney (MS)

TITLE OF BILL: An act to amend the general municipal law, in relation to expenses of volunteer firefighters attending training schools and instruction courses; and to amend the executive law, in relation to the development of such training programs

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this legislation is to improve the availability of in-state firefighter training programs and to restrict unnecessary out-of-state travel.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the General Municipal Law to place additional requirements on out-of-state travel by volunteer firefighters. Out-of-state travel for training would be subject to a finding from the governing board that the travel was necessary because the training was not available in the State within a reasonable timeframe and distance. After attendance at an out-of-state training school, notification would be provided to the State Office of Fire Prevention and Control. This section also limits the reimbursement for mileage to the standard travel allowance adopted for federal income tax purposes.

Section two amends the Executive Law to require the State Office of Fire Prevention and Control to report to the Governor and the Legislature on the training needs of volunteer firefighters, based in part on the reported out-of-state travel data.

JUSTIFICATION:

Proper training is essential to protect the lives of firefighters and the individuals they have sworn to protect, and taxpayers have a responsibility to fund those costs. At the same time, it is unfair to force taxpayers to pay for unnecessary training trips. New York's taxpayers have paid for volunteer firefighters to attend training courses on cruise ships sailing to Mexico and Alaska, in resorts in the Bahamas, and in Disney World, according to a recent Newsday series. The decision to attend these trips was made locally and was funded by local taxpayers, but even if these trips provided necessary training, their locations added the appearance of impropriety. This legislation seeks to provide additional oversight while still preserving the ability of firefighters to obtain necessary training by requiring additional involvement by the governing board. If the governing board determines that attendance is necessary and in the public interest then it can and should approve. After all, these officials have been elected to make exactly those types of decisions. At the same time, it should be clear that their approval is required.

Attendance at out-of-state locations may also indicate flaws in New York State's training programs. One of the primary responsibilities of the New York State Office of Fire Prevention and Control (OFPC) is to oversee firefighter training. OFPC's ability to perform this task is based,

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in part, on the feedback they receive from firefighters. This bill would increase the availability of that information by requiring firefighters to report on attendance at out-of-state training schools. Following receipt of that information, OFPC would have additional information to adjust the availability of training. This legislation also requires the OFPC to report training information to the Governor and the State Legislature.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: Minimal to the State.

EFFECTIVE DATE: This act shall take effect on the ninetieth day after it shall have become law.

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LAWS OF NEW YORK, 2006

CHAPTER 237

AN ACT to amend the town law and the general municipal law, in relation to requiring fire districts to have yearly independent audits

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The town law is amended by adding a new section 181-a to read as follows:

§ 181-a. Independent audit of fire districts. 1. The commissioner of each fire district with revenues of two hundred thousand dollars or more shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The report of such annual audit shall be presented to the fire district board of fire commissioners by such accountant. Such fire district audit shall include, but not be limited to, the district's financial conditions and resources and such other things as the state comptroller may designate. A copy of the audit report in form prescribed by the state comptroller and certified by the accountant, shall be furnished to the commissioners, the town boards served by the district and the state comptroller within one hundred eighty days following the end of the fiscal year audited.

2. The commissioner of each fire district with revenues of less than two hundred thousand dollars shall report the district's financial conditions and resources and such other things as the state comptroller may designate on a form prescribed by him or her. A copy of such report shall be issued to the state comptroller within one hundred eighty days following the end of the fiscal year. The state comptroller may designate an amount below which no report shall be required.

3. On or after January first, two thousand seven, all fire districts subject to the provisions of subdivision one of this section shall utilize a competitive request for proposal process when contracting for such annual audit. In addition, no audit engagement shall be for a term longer than five consecutive years; provided, however, that nothing in this subdivision shall preclude a district, in its discretion, from permitting an independent certified public accountant or an independent public accountant engaged under an existing contract for such services to (i) submit a proposal for such services in response to a request for competitive proposals, or (ii) be awarded a contract to provide such services under a request for proposal process.

4. Notwithstanding the provisions of subparagraph one of paragraph (b) of subdivision four of section thirty-five of the general municipal law, each fire district shall (i) prepare a corrective action plan in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by the state comptroller, within ninety days of receipt of such report or letter, and

EXPLANATION--Matter in italics is new; matter in brackets [-] is old law to be omitted.

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(ii) to the extent practicable, begin implementation of such corrective action plan no later than the end of the next fiscal year.

§ 2. Subdivision 18 of section 176 of the town law is amended by adding a new paragraph 16 to read as follows:

(16) the cost of audits required pursuant to section one hundred eighty-one-a of this article.

§ 3. The general municipal law is amended by adding a new section 209-z to read as follows:

§ 209-z. Annual independent audits. 1. Notwithstanding any provision of general or special law to the contrary, any entity with revenues of two hundred thousand dollars, or such lesser amount as the state comptroller shall designate, that contracts with a city, town, village or fire district to provide fire service, including but not limited to a fire company, shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. Such audit shall be an examination of the revenues and expenditures in connection with such contract or contracts. Such audit shall indicate whether the entity has filed Internal Revenue Service Form 990 and any report required pursuant to section thirty-three-a of the general municipal law. If such filings are required and have not been made, the audit shall include an examination of all revenues, expenditures and resources from any source.

2. A copy of the audit report in the form prescribed by the state comptroller and certified by the accountant shall be furnished to the entity, and the municipal corporation with which the entity contracts, within one hundred eighty days following the end of the fiscal year audited.

§ 4. This act shall take effect immediately; provided however that the provisions of subdivision 1 of section 181-a of the town law, as added by section one of this act, shall apply to districts with revenues of one million dollars or more, beginning in 2007; districts with revenues of \$500,000 or more beginning in 2008 and districts with revenues of less than \$500,000 beginning in 2009; and provided further that the provisions of section three of this act shall take effect August 1, 2007.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10478

SPONSOR: Sweeney (MS)

TITLE OF BILL: An act to amend the town law and the general municipal law, in relation to requiring fire districts to have yearly independent audits

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this bill is to increase the financial oversight of fire districts and companies.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the Town Law to require fire districts to obtain annual independent audits in the form prescribed by the State Comptroller. Auditors would be selected following a competitive request for proposal with terms limited to five years. In addition, fire districts would be required to prepare a corrective action plan in response to any findings.

Section two exempts audit costs from fire district spending limits.

Section three amends the General Municipal Law to require annual independent audits of fire companies in the form prescribed by the State Comptroller. In cases where the required State and Federal financial paperwork has been filed, fire company audits would be limited to an examination of revenue(s) in connection with fire protection contract(s). In cases where the required financial paperwork has not been filed, the audit would include all revenues, expenditures and resources from any source.

JUSTIFICATION:

Fire districts and fire companies are funded with taxpayer money. The volunteers who run these organizations, much deserving of our praise and thanks, are not necessarily trained in financial matters. Requiring annual audits of fire districts and companies will ensure additional financial oversight of taxpayer monies without imposing additional burdens on volunteers. Similar provisions are in place for school districts.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect immediately.

LAWS OF NEW YORK, 2006

CHAPTER 238

AN ACT to amend the general municipal law, in relation to codes of ethics for fire districts

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivisions 1 and 2 of section 806 of the general municipal law, subdivision 1 as amended by chapter 813 of the laws of 1987 and subdivision 2 as amended by chapter 1019 of the laws of 1970, are amended to read as follows:

1. (a) The governing body of each county, city, town, village ~~[and]~~, school district and fire district shall and the governing body of any other municipality may by local law, ordinance or resolution adopt a code of ethics setting forth for the guidance of its officers and employees the standards of conduct reasonably expected of them. ~~[Such code]~~ Notwithstanding any other provision of this article to the contrary, a fire district code of ethics shall also apply to the volunteer members of the fire district fire department. Codes of ethics shall provide standards for officers and employees with respect to disclosure of interest in legislation before the local governing body, holding of investments in conflict with official duties, private employment in conflict with official duties, future employment and such other standards relating to the conduct of officers and employees as may be deemed advisable. Such codes may regulate or prescribe conduct which is not expressly prohibited by this article but may not authorize conduct otherwise prohibited. Such codes may provide for the prohibition of conduct or disclosure of information and the classification of employees or officers.

(b) Effective on and after January first, nineteen hundred ninety-one, such codes of political subdivisions, as defined in section eight hundred ten of this article, may contain provisions which require the filing of completed annual statements of financial disclosure with the appropriate body, as defined in section eight hundred ten of this article. Nothing herein shall be construed to restrict any political subdivision or any other municipality from requiring such a filing prior to January first, nineteen hundred ninety-one. Other than as required by subdivision two of section eight hundred eleven of this article, the governing body of any such political subdivision or other municipality may at any time subsequent to the effective date of this paragraph ~~[(b)]~~, adopt a local law, ordinance or resolution pursuant to subdivision one of section eight hundred eleven of this article and any such political subdivision or municipality, acting by its governing body, may take such other action as is authorized in such subdivision. Any political subdivision or other municipality to which all of the provisions of section eight hundred twelve of this article apply may elect to remove itself from the ambit of all (but not some) provisions of such

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

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section in the manner authorized in subdivision three of such section eight hundred twelve. In such event any such political subdivision or municipality shall be subject to certain conditions and limitations set forth in paragraphs (a), (b) and (c) of such subdivision three which shall include, but not be limited to, the promulgation of a form of an annual statement of financial disclosure described in subdivision one of such section eight hundred eleven.

2. The chief executive officer of a municipality adopting a code of ethics shall cause a copy thereof to be distributed to every officer and employee of his municipality. The fire district commissioners shall cause a copy of the fire district's code of ethics to be posted publicly and conspicuously in each building under such district's control. Failure to distribute any such copy or failure of any officer or employee to receive such copy shall have no effect on the duty of compliance with such code, nor the enforcement of provisions thereof.

§ 2. This act shall take effect June 1, 2006; provided however, that fire districts shall have until June 1, 2007, to adopt a code of ethics. Prior to that date the office of the state comptroller shall create and make available a model code of ethics.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO

Temporary President of the Senate

SHELDON SILVER

Speaker of the Assembly

RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10479

SPONSOR: Alessi (MS)

TITLE OF BILL: An act to amend the general municipal law, in relation to codes of ethics for fire districts

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this bill is to require fire districts to adopt codes of ethics.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the General Municipal Law to add fire districts to the list of political subdivisions that must adopt codes of ethics. This section also provides for the posting of such codes of ethics by fire districts.

Section two of the bill establishes the effective date and authorizes the State Comptroller to create and make available a model code of ethics.

JUSTIFICATION: Villages, towns, counties and school districts are all required to develop and follow a code of ethics. This legislation seeks to add fire districts to that list. With fire district budgets totaling in the hundreds of millions of dollars and buildings and equipment worth over a billion dollars, all funded with taxpayer money, it is essential that the public trust be maintained. The creation of a code of ethics will ensure that all members of fire districts are held to the same high standard of accountability.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect June 1, 2006, provided however, that fire districts shall have until June 1, 2007 to adopt a code of ethics. Prior to the date the office of the state comptroller shall create and make available a model code of ethics.

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LAWS OF NEW YORK, 2006

CHAPTER 239

AN ACT to amend the general municipal law and the town law, in relation to travel expenses of certain public officers

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 2 of section 77-b of the general municipal law, as amended by chapter 112 of the laws of 1979, is amended to read as follows:

2. The governing board of a municipality may, by a majority vote, authorize any of its members or any officer or employee or the chief or assistant chief of its fire department or other person who has been elected pursuant to law to a public office of a municipality for which the term of office has not commenced to attend a conference. Such ~~[authorization]~~ conference travel shall be for official business and shall be made utilizing a cost-effective and reasonable method of travel. Authorization must be by resolution adopted prior to such attendance, duly entered in the record of the proceedings of the municipality. However, the governing board may delegate the power to authorize attendance at such conference to any executive officer or any administrative board.

§ 2. Section 178-c of the town law, as added by chapter 710 of the laws of 1962, is amended to read as follows:

§ 178-c. Expenses of fire district officers, officials and employees. When incurred by the authority of the board of fire commissioners, the actual and necessary expenses, including expenses for travel, of all fire district officers and paid employees of the fire district, and of all paid and volunteer officers of the fire district fire department, incurred and paid by any such fire district officer, paid employee or fire department officer in executing the duties of his office or position shall be a fire district charge. The board of fire commissioners of any fire district, in lieu of auditing and allowing the claim of a fire district officer, paid employee or fire department officer for actual and necessary expenses for travel, may determine by resolution to allow and pay such fire district officer, paid employee or fire department officer a reasonable mileage allowance for the use of his own automobile for each mile actually and necessarily traveled by him in executing the duties of his office or position. In determining the amount of such allowance, the board of fire commissioners may consider the cost of gasoline, but in no event shall such allowance exceed the standard mileage allowance for business-related travel adopted or prescribed for federal income tax purposes. The provisions of this section shall not be deemed to amend, modify or supersede any of the provisions of section one hundred seventy-eight-a of this ~~chapter~~ article and sections seventy-two-g and seventy-seven-b of the general municipal law.

§ 3. This act shall take effect immediately.

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

# RETRIEVE BILL

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The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

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RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10480

SPONSOR: Weisenberg (MS)

TITLE OF BILL: An act to amend the general municipal law and the town law, in relation to travel expenses of certain public officers

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this legislation is to ensure that municipalities utilize cost-effective methods of travel when sending officials to a conference.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the General Municipal Law to provide that conference travel for municipal officers, including volunteer firefighters, must be for official business and must utilize a cost-effective and reasonable method of travel.

Section two amends the Town Law to provide that reimbursement for mileage of fire district officers shall not exceed the standard mileage allowance for business-related travel set for federal income tax purposes.

JUSTIFICATION: Attending conferences is sometimes a necessary part of a government official's duties. At the same time, government officials must be sensitive to the financial burden their travel places on local taxpayers and should utilize cost-effective and reasonable methods of travel and accommodations. This legislation seeks to ensure that municipalities confine conference travel to official business and contain costs associated with such travel.

The second part of this legislation applies to fire districts, restricting reimbursement for use of a private vehicle to the standard mileage allowance for business-related travel adopted or prescribed for federal income tax purposes. This provision is already required for other municipal officials, but has not been required for fire district officers. A recent audit by the State Comptroller found that while attending conferences, certain fire officials reserved expensive hotel suites, instead of more reasonably priced rooms. In addition, a recent series in

NEWS-

DAY indicated that several fire officials rented individual luxury cars rather than more inexpensive compact cars. This legislation seeks to create a balance between attendance at conferences and the necessity for fiscally responsible travel.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None.

EFFECTIVE DATE: This act shall take effect immediately.

LAWS OF NEW YORK, 2006

CHAPTER 240

AN ACT to amend the town law, in relation to requiring fire districts to hold public hearings before submitting their budgets to the town

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 105 of the town law, as added by chapter 1049 of the laws of 1969, subdivision 1 as amended by chapter 402 of the laws of 2004, and subdivision 2 as amended by chapter 114 of the laws of 1979, is amended to read as follows:

§ 105. Fire district estimates and budget. 1. The board of commissioners of each fire district shall submit on or before the twentieth day of [~~September~~] November to the budget officer an estimate of the revenues and expenditures for the ensuing year, except that in Westchester and Monroe county such estimate shall be submitted on or before the twentieth day of October. This estimate shall be known as the fire district budget and shall be in the form prescribed by and pursuant to subdivision one of section one hundred seven of this article.

2. The budget officer shall affix the fire district budget to the [~~tentative~~] annual town budget, established pursuant to section one hundred nine of this article, as a part thereof. No change shall be made by the budget officer or the town board in the budget submitted by a fire district.

3. On the third Tuesday in October, each fire district shall hold a public hearing to discuss the contents of its budget. The hearing shall be conducted and scheduled in a manner that maximizes participation. Notice of such public hearing shall be published at least once in the official newspaper, or if no official newspaper has been designated, in any newspaper having general circulation in the district. At least five days shall elapse between the date of the first publication of the notice and the date specified for the hearing. The notice of hearing shall state the time when and the place where the public hearing will be held, the purpose thereof and that a copy of the proposed budget is available at the office of the town clerk(s) and fire district secretary where it may be inspected by any interested person during office hours. The town clerk(s) shall cause a copy of the notice to be posted on the signboard of the town(s), maintained pursuant to subdivision six of section thirty of this chapter, not later than five days before the day designated for such hearing. The notice shall also be posted on the municipal and/or fire district website(s), if one exists. At such hearing, any person may be heard in favor of or against the proposed budget as compiled, or for or against any item or items therein contained.

§ 2. Section 115 of the town law, as amended by chapter 278 of the laws of 1977, is amended to read as follows:

§ 115. Tax levy. The town clerk shall prepare and certify in duplicate a copy of the annual budget as adopted by the town board, including the

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

## RETRIEVE BILL

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fire district estimates adopted pursuant to section one hundred five of this article, together with the estimates, if any, adopted pursuant to section two hundred two-a, and within five days thereof deliver two copies of such budget to the supervisor of the town. The supervisor shall present the copies of the annual budget to the board of supervisors of the county in which such town is situated within ten days after his receipt thereof from the clerk as hereinabove provided. The board of supervisors shall levy and cause to be raised the amounts specified in said annual budget to be levied by tax or assessments, and such amounts shall be levied, assessed and raised by tax and assessments upon the real property of the town liable therefor, at the time and in the manner provided by law for the levy of state and county taxes. The clerk of the board of supervisors shall cause such annual budget to be printed in the journal or proceedings of the board of supervisors except that the board of supervisors of any county by majority vote may authorize the clerk to cause a summary, recapitulation or abstract of such budget to be so printed.

§ 3. Section 181 of the town law, as amended by chapter 565 of the laws of 1949, subdivision 1 as amended by chapter 528 of the laws of 2000, is amended to read as follows:

§ 181. Annual statement of expenditures and levy of taxes. 1. The fiscal year of each fire district shall begin on the first day of January and end on the thirty-first day of December.

2. The board of commissioners of each fire district shall annually prepare and file with the budget officer of each town in which the fire district is located, in accordance with section one hundred five of this chapter, detailed estimates in writing of the amount of revenues to be received and expenditures to be made during the next fiscal year for the purposes of such fire district and within the limitations specified in this article. In addition, the board of fire commissioners shall prepare and submit an estimate of the fund balance, together with a breakdown of such fund balance estimated for encumbrances, amounts estimated to be expended for the ensuing fiscal year, amounts reserved for stated purposes pursuant to law, including reserve funds established pursuant to the general municipal law, and the remaining unappropriated unreserved fund balance as that term is defined in section one hundred three of this chapter, provided that the remaining estimated unappropriated unreserved fund balance for each fund shall not exceed a reasonable amount, consistent with prudent budgeting practices, necessary to ensure the orderly operation of the fire district and the continued provision of services, taking into account factors including, but not limited to, the size of the fund, cash flows, the certainty with which the amounts of revenues and expenditures can be estimated, and the fire district's experience in prior fiscal years. For those districts which employ the cash basis of accounting, fund balance means the cash surplus estimated to be on hand at the close of the current fiscal year less claims payable therefrom and amounts reserved pursuant to law for stated purposes, including reserve funds established pursuant to the general municipal law.

3. The board of commissioners of each fire district shall hold a public hearing on the third Tuesday in October. The hearing will be conducted in accordance with the procedures of section one hundred five of this chapter.

4. The town board shall make no change in the estimate submitted by the board of fire commissioners of any fire district. After the annual budget has been adopted by the town board and a certified copy presented

to the board of supervisors of the county in which the town is situated, the board of supervisors shall assess and levy upon the taxable real property within the several fire districts the amounts to be raised by tax for the purposes of the respective districts as specified in such annual budget and shall cause the amount so assessed and levied to be collected, in the same manner and at the same time and by the same officers as town taxes are assessed, levied and collected. When such taxes are collected, the amount thereof shall be paid to the supervisor of the town and by him immediately paid to the treasurer of the respective fire districts. If a fire district includes taxable property located in more than one town, the board of fire commissioners shall certify to the supervisor or supervisors of the respective towns the assessed valuation of such taxable property located in each town, as such assessed valuation shall appear on the latest completed assessment roll of said towns and the amount thereof to be assessed, levied and collected upon the property within each of such towns shall be apportioned in accordance with the proportion that the assessed valuation of the portion within each such town shall bear to the total assessed valuation of such district [~~subject, however, to the provisions of section fifty-four-a of the tax law~~].

[2-] 5. In any case where a parcel of real property separately assessed on the town assessment roll shall be divided by the line of the fire district or of any zone established therein as provided in subdivision twenty-seven of section one hundred seventy-six of this chapter, it shall be the duty of the town assessors, after the valuation of the whole of such parcel shall have been fixed, to determine what proportion of such valuation is on account of that part of such parcel lying within the limits of the fire district or of such zone or zones, and the assessors shall enter such proportion separately on the assessment roll. The valuation of the real property lying within such fire district or within such zone or zones, as so fixed and determined, shall be the valuation subject to taxation for the purposes of such fire district or of such zone or zones.

[3-] 6. The treasurer of each fire district shall prepare and file annually in the office of the town clerk of each town in which any part of such fire district shall be located, and in the office of the state comptroller, a financial statement setting forth in detail the receipts and expenditures of such fire district. Such statement shall be filed in such offices within sixty days after the close of the fiscal year of the fire district.

§ 4. This act shall take effect January 1, 2007.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

RETRIEVE BILL

**NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A10481A

REVISED 4/25/06

SPONSOR: Eddington (MS)

**TITLE OF BILL:** An act to amend the town law, in relation to requiring fire districts to hold public hearings before submitting their budgets to the town

**PURPOSE OR GENERAL IDEA OF BILL:** The purpose of this bill is to provide for greater public input into the budgets submitted by fire districts.

**SUMMARY OF SPECIFIC PROVISIONS:** The Town Law is amended to establish the third Tuesday in October as the day for all fire districts in the State to hold public hearings on the contents of the annual fire district budget. This section further specifies the type and content of the public notice to be given prior to the hearing. This legislation also amends the Town Law to establish the twentieth day of November as the date of submission for budgets by fire districts.

**JUSTIFICATION:** Fire district budgets have a direct impact on the taxpayers they serve. Fire districts, unlike towns, have no budget hearing requirement. This legislation seeks to provide for greater public input and education on fire district budgets by designating a specific fire district budget hearing day. By establishing a single day statewide, all taxpayers will be able to know when they will be able to comment on the fire district's proposed budget. With taxes increasing, it is important that taxpayers have every opportunity to be informed and have input on a budget that directly affects their pocketbooks.

**PRIOR LEGISLATIVE HISTORY:** This is a new bill.

**FISCAL IMPLICATIONS:** None to the State.

**EFFECTIVE DATE:** This act shall take effect immediately.

LAWS OF NEW YORK, 2006

CHAPTER 241

AN ACT to amend the town law, in relation to the posting of notice of hearings and elections in fire districts

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The town law is amended by adding a new section 175-c to read as follows:

§ 175-c. Notice of hearings and elections. 1. In addition to any other notice or posting requirement, every fire district secretary shall cause a notice of any upcoming hearing or election to be posted on the fire district website, if one exists. Such notice shall be posted for at least fifteen days prior to such hearing or election and shall not be posted any sooner than twenty days before such hearing or election. If the fire district maintains a sign board, a copy of such notice shall also be posted on the sign board.

2. Every fire district secretary shall provide, in a timely manner, a notice of any upcoming hearing or election to be posted on the municipal website of any town located within the geographic boundaries of the district, or any town or fire district with which the district contracts. Such posting shall only be required if such a website exists. Such notice shall be posted for at least fifteen days prior to such hearing or election and shall not be posted any sooner than twenty days before such hearing or election. In addition, the town clerk shall post or cause to be posted on the bulletin board in his or her office a copy of such notice and on the sign board maintained by him or her pursuant to subdivision six of section thirty of this chapter. The town clerk shall cooperate with the fire district to ensure the timely notification of the upcoming hearing or election.

3. The notice required by this section shall specify the time when and the place where such hearing or election will be held, and, with respect to elections, the officers to be elected, their terms of office, and details regarding other matters to be voted on, as well as the hours during which the polls will be open for the receipt of ballots.

§ 2. This act shall take effect January 1, 2007.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

RETRIEVE BILL

**NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A10482

SPONSOR: Ramos (MS)

TITLE OF BILL: An act to amend the town law, in relation to the posting of notice of hearings and elections in fire districts

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this bill is to improve public awareness of fire district hearings and elections.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the Town Law to require notices of hearings and elections to be posted on municipal and fire district websites where available, as well as on fire district and municipal signboards. This section also specifies what information is required on such notices.

JUSTIFICATION: Fire districts have a tremendous impact on the people they serve, not only on lives and property, but also on their finances. Because they provide a specific service and not the general services provided by municipalities, fire districts tend to have less visibility. Public hearings and elections provide taxpayers with the opportunity to have input in how fire districts spend their money. As taxes increase, these hearings and elections have become increasingly important. This legislation seeks to maximize the opportunities for involvement by increasing the amount and quality of the information available to taxpayers.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect January 1, 2007.

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# RETRIEVE BILL

LAWS OF NEW YORK, 2006

## CHAPTER 242

AN ACT to amend the town law, in relation to requiring fire commissioners to undergo mandatory training

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The town law is amended by adding a new section 176-e to read as follows:

§ 176-e. Training requirements for fire commissioners. Each fire commissioner shall attend and successfully complete a commissioner-specific state-approved training course within two hundred seventy days of the taking of such office. The course will contain training related to legal, fiduciary, financial, procurement, and ethical responsibilities and such other disciplines as may be prescribed by the state comptroller. Such course shall be prescribed and certified in rules promulgated by the state comptroller. The manner, frequency, and duration of such course shall be established by such rules. Course materials should be made available upon request.

§ 2. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided, however, that the state comptroller is authorized and directed to promulgate any rules and regulations necessary to implement the provisions of this act on its effective date on or before such date.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

EXPLANATION--Matter in *italics* is new; matter in brackets [—] is old law to be omitted.



RETRIEVE BILL

**NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A10484

SPONSOR: Ramos (MS)

TITLE OF BILL: An act to amend the town law, in relation to requiring fire commissioners to undergo mandatory training

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this bill is to establish training requirements for fire district commissioners.

SUMMARY OF SPECIFIC PROVISIONS:

Section one amends the Town Law to establish training requirements for fire district commissioners. The training will be related to legal, fiduciary, procurement and ethical responsibilities and will be prescribed by the Office of the State Comptroller. Commissioners will have 270 days from the time they take office to complete the training. The manner, frequency and duration of courses will also be prescribed by the State Comptroller. Training materials should also be made available to anyone who wants them, including fire companies.

Section two contains the effective date.

JUSTIFICATION: Fire commissioners oversee the operations of a fire district - controlling the finances and regulations not only of the district, but in many cases, also the finances and regulation of the fire companies within the district. In this role, fire commissioners are responsible for the payment of contracts, controlling special elections, and many other specialized tasks essential to district operation. The training course required by this legislation will help ensure that commissioners are equipped with the tools they need to perform their jobs. The Association of Fire Districts of the State of New York, Inc. has requested this legislation.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect on the one hundred eightieth day after it shall have become law; provided, however, that the state comptroller is authorized and directed to promulgate any rules and regulations necessary to implement the provisions of this act on its effective date on or before such date.

LAWS OF NEW YORK, 2006

CHAPTER 243

AN ACT to amend the general municipal law, in relation to codes of ethics for fire companies and disclosure of interests of their members

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The general municipal law is amended by adding a new section 209-ee to read as follows:

§ 209-ee. Adoption of a code of ethics and disclosure of interests by fire companies. 1. Notwithstanding any provision of general, special or local law to the contrary, every fire company that contracts with or is under the control of a county, city, town, village or fire district to provide fire protection or other emergency service, shall adopt a code of ethics. Such code shall set forth the standards of conduct reasonably expected.

2. Any elected and/or appointed officer of a volunteer fire company responsible for governance, including but not limited to a line officer, treasurer, president, vice president and secretary, who has, will have, or later acquires an interest in or whose spouse has, will have, or later acquires an interest in any actual or proposed contract, purchase agreement, lease agreement or other agreement, including oral agreements, with the fire company of which he or she is a member, shall publicly disclose the nature and extent of such interest in writing to his or her immediate supervisor and to the governing body thereof as soon as he or she has knowledge of such actual or prospective interest. Such written disclosure shall be made part of and set forth in the official record of the proceedings of such body.

3. a. For the purpose of this section the term fire company shall have the same meaning as defined in section three of the volunteer firefighters' benefit law.

b. For the purpose of this section the term interest shall mean a direct or indirect pecuniary or material benefit accruing to an elected and/or appointed officer of a volunteer company as the result of a contract with the fire entity which he or she serves. For the purposes of this article an elected and/or appointed officer of a volunteer company shall be deemed to have an interest in the contract of (i) his or her spouse, minor children and dependents, (ii) a firm, partnership or association of which such individual is a member or employee, (iii) a corporation of which such individual is an officer, director or employee and (iv) a corporation any stock of which is owned or controlled directly or indirectly by such individual.

c. The disclosure requirement of subdivision two of this section shall not apply to the following:

(i) a contract with a corporation in which an individual has an interest by reason of stockholdings when less than five per centum of the

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.

## RETRIEVE BILL

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outstanding stock of the corporation is owned or controlled directly or indirectly by such individual; or

(ii) a contract in which an individual has an interest if the total consideration payable thereunder, when added to the aggregate amount of all consideration payable under contracts in which such person had an interest during the fiscal year, does not exceed the sum of seven hundred fifty dollars.

§ 2. This act shall take effect June 1, 2007.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10485

SPONSOR: Sweeney

TITLE OF BILL: An act to amend the general municipal law, in relation to codes of ethics for fire companies and disclosure of interests of their members

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this bill is to require fire companies to develop codes of ethics and require certain volunteer fire officers to disclose interests in contracts.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the General Municipal Law to require fire companies to develop codes of ethics. This section also requires any elected or appointed volunteer fire company officer responsible for governance, including but not limited to treasurer, president, vice president and line officer to disclose any interest they or their spouse may have in any actual or proposed contract. The term interest is defined to mean a direct or indirect benefit as the result of certain contracts with the fire company.

Section two of the bill establishes the effective date.

JUSTIFICATION: Villages, towns, counties and school districts are all required to develop and follow a code of ethics. This legislation seeks to add fire companies to that list. With fire budgets totaling in the hundreds of millions of dollars, and buildings and equipment worth over a billion dollars, all funded with taxpayer money, it is essential that the public trust be maintained. The creation of a code of ethics will ensure that all members of fire companies are held to the same high standard of accountability. This accountability also includes the disclosure of interest in contracts. Although the vast majority of fire officers avoid participating in contracts in which they have an interest, the absence of a formalized process has led to a haphazard application of disclosure. The disclosure standard required in this bill is currently applied to municipal officials and certain fire officers and has not been found to be overly burdensome. In addition, public disclosure provides a clear manifestation of the integrity of fire officers and helps avoid even the appearance of impropriety.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect June 1, 2007.

LAWS OF NEW YORK, 2006

CHAPTER 262

AN ACT to amend the general municipal law, in relation to public information regarding service award programs for volunteer firefighters

Became a law July 26, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The general municipal law is amended by adding a new section 217-a to read as follows:

§ 217-a. Public information website. 1. The comptroller is hereby authorized to make available to the public on its website information about vendors of service award programs, both defined contribution programs and defined benefit programs, for volunteer firefighters. Such information shall include, but need not be limited to:

(a) categorization by class of all costs, fees and commissions of any type;

(b) rate of return on investment for one, three, five and ten year periods ending December thirty-first, including gross of all costs and net of all costs;

(c) length of time the company has been in business;

(d) information regarding management stability including the length of tenure of board members;

(e) description of investment structure including its ten largest holdings;

(f) statement of investment philosophy;

(g) list of all representatives and their relationship to any program sponsor;

(h) percentage of investments bought or sold during each year.

2. The comptroller is hereby authorized to develop and distribute to every vendor, not more than sixty days after the effective date of this section, a form that shall be used for the purpose of collecting the information required by subdivision one of this section and any other information the comptroller may deem desirable to accomplish the purposes of this section. Every vendor shall return such forms to the comptroller no later than ninety days after the effective date of this section and annually thereafter, but no later than March first of each year commencing in two thousand eight. The comptroller is hereby authorized to publish the information obtained from such forms and make it available to New York residents on the office of the comptroller website by July first, two thousand eight and annually thereafter.

3. As used in this section, "vendor" shall mean an organization duly authorized to do business in the state and which is qualified to administer and maintain records and accounts of defined benefit and defined contribution plans which meet the requirements for qualification under the internal revenue code and governmental defined benefit and defined contribution plans.

EXPLANATION--Matter in *italics* is new; matter in brackets [ ] is old law to be omitted.

## RETRIEVE BILL

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§ 2. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided, however, that effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed by the state comptroller on or before such effective date.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

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RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10982

SPONSOR: Sweeney

TITLE OF BILL: An act to amend the general municipal law, in relation to public information regarding service award programs for volunteer firefighters

PURPOSE OR GENERAL IDEA OF BILL: Authorizes the State Comptroller to publish information regarding the performance of volunteer firefighter service award programs.

SUMMARY OF SPECIFIC PROVISIONS: The legislation adds a new section 217a to the general municipal law which will: authorize the Comptroller to publish information regarding the performance of service award programs for volunteer firefighters. The information will include but not be limited to: costs, rate of return, length of time the company has been in business, management stability and tenure of the board, investment structure, a list of the company's representatives, including their relationship, if any, to any program sponsor, and the percentage of investments bought or sold during the year.

JUSTIFICATION: Volunteer firefighter service award programs are locally-administered programs intended to serve as recruitment and retention incentive tools by providing volunteers with pension-like benefits. The plans are often complex in nature and program sponsors frequently opt to contract for program administration. This legislation will provide information to plan sponsors and the public recording the performance of length of service award program vendors. Having a single source of information will make it easier for sponsors to select the appropriate provider. While past performance is no guarantee of future performance, the information will provide mileposts regarding a firm's risk level and investment philosophy.

PRIOR LEGISLATIVE HISTORY: New legislation

FISCAL IMPLICATIONS: Minimal cost in adding information to an existing website and for collecting data.

EFFECTIVE DATE: 180 days after it becomes law.

LAWS OF NEW YORK, 2006

CHAPTER 620

AN ACT to amend the general municipal law, in relation to the administration, reporting, and disclosure of certain service award programs

Became a law August 16, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 1 of section 219-a of the general municipal law, as added by chapter 775 of the laws of 1988, is amended to read as follows:

1. The sponsor or the designated program administrator shall provide each active volunteer firefighter who participates in a service award program maintained under this article with a summary of the program's provisions, including the program's provisions relating to the participation requirements, the rate at which a nonforfeitable interest in program benefits increases and the program's service awards formula. This summary shall be provided to each service award program participant within six months from the date the program participation commences. In addition, any material modification to such program provisions shall be communicated in writing to each participant within six months after the later of the date modification is adopted or the date it is effective. The designated program administrator shall cause a statement of contributions to be provided to sponsors at least once annually. A copy of this program, the summary of the program, and documents related to the funding or investment of the assets of the program and of any contracts or agreements with service providers to the program shall be provided to participants annually and a copy shall be made available for inspection or copying by a program participant or beneficiary at the sponsor's main office. The plan document and the summary of the plan document shall be made available for public inspection and copying.

§ 2. Section 219-a of the general municipal law is amended by adding a new subdivision 3 to read as follows:

3. The sponsor or designated program administrator shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. Such audit shall examine the program's financial conditions, actuarial assumptions, fiduciary investment and control, and asset allocations, including whether current assets are adequate to fund future liabilities. A copy of the audit shall be presented to the program sponsor and to the state comptroller by such accountant. Copies of the audit shall also be made available for public inspection and copying. The audit must be completed within ninety days of the program sponsor's fiscal year.

§ 3. This act shall take effect January 1, 2007; provided, however, that section two of this act shall take effect June 30, 2007.

EXPLANATION--Matter in *italics* is new; matter in brackets [-] is old law to be omitted.



# RETRIEVE BILL

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The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO  
Temporary President of the Senate

SHELDON SILVER  
Speaker of the Assembly

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RETRIEVE BILL

NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)

BILL NUMBER: A10983

SPONSOR: Sweeney

TITLE OF BILL: An act to amend the general municipal law, in relation to the administration, reporting, and disclosure of certain service award programs

PURPOSE OR GENERAL IDEA OF BILL: The purpose of this bill is to increase the transparency of volunteer firefighter service award programs.

SUMMARY OF SPECIFIC PROVISIONS: Section one amends the General Municipal Law to require a statement of contributions to be provided to the service award program sponsor at least annually and to require program documents to be made available to participating volunteer firefighters. This section also requires that the plan document and summary be made available to the public for inspection and copying.

Section two amends the General Municipal Law to require the program sponsor, or the designated program administrator, to obtain an annual independent audit of its service award program records. The audit will examine the program's financial conditions, including actuarial assumptions and fund sufficiency. Copies of the audit are required to be presented to the program sponsor and State Comptroller, and copies must be available for public inspection and copying.

JUSTIFICATION: Volunteer firefighter service award programs are locally-administered programs intended to serve as recruitment and retention incentive tools by providing volunteers with pension-like benefits. Providing annual information to volunteers will help ensure that they are fully informed about their benefits. Annual audits will help ensure that programs are adequately funded, allow program sponsors to adjust contributions and increase transparency.

PRIOR LEGISLATIVE HISTORY: This is a new bill.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: This act shall take effect January 1, 2007; provided, however, that section two of this act shall take effect June 30, 2007.