New York State Conservation Council Inc.
8 East Main Street, Ilion, New York 13357-1899

MEMORANDUM OF SUPPORT WITH CONCERNS

Bill # **A 729** Gunther **S 2166** Serino
A 813 Crouch No same as

Title: Provide a tax credit to volunteer firefighters and volunteer ambulance workers for hunting and fishing license fees.

Grants a tax credit to volunteer firefighters and volunteer ambulance workers for the cost of a hunting license and a fishing license. Also establishes that any excess from such tax credit may be carried over to following years.

Justification:

The NYSCC supports recognizing the service provided by first responders but is reluctant to fully support these proposals as currently constituted. The Council is specifically apprehensive with respect to any negative impact on the Conservation Fund.

This is a dedicated account that receives its funding from license fees and is committed to fish and wildlife conservation efforts. License sales, both in terms of units and dollars, are also one of the principal factors that determine the state's share of federal excise tax funds under the Wildlife and Sport Fish Restoration Programs.

Whatever methodology the state should employ in issuing free or reduced cost licenses should ensure that the Conservation Fund is credited with the sale of the license and full license fee. This assures that the cost is clearly identified and that it is shared across the full tax base and not borne entirely by the entity providing the service.

In the 2015-2016 license sale year, free licenses and tags cost the Conservation Fund $1,174,936 in revenue. This was compounded by a resulting loss of $309,306 in New York's federal aid apportionment. This results in total loss of almost $1.5 million to fish and wildlife restoration funding.

The Council would like to see a statutory guarantee that the cost of the tax credits is not later recouped through a charge back to the Conservation Fund. While federal law clearly prohibits diversion of income from sporting licenses used as the basis for matching Wildlife and Sport Fish Restoration Programs funds, reducing the basis by, in effect, refunding license fees could pass muster.

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