§ 99-q. Volunteer firefighting and volunteer emergency services recruitment and retention fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "volunteer firefighting and volunteer emergency services recruitment and retention fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of sections two hundred nine-G and six hundred thirty-b of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

3. Moneys in such fund shall be expended only to provide grants to volunteer firefighting and volunteer emergency services organizations and to statewide organizations which represent the interests of volunteer firefighters and/or volunteer emergency services providers for the purpose of encouraging the recruitment and retention of volunteer firefighters and volunteer emergency services personnel. Such purposes may include, but need not be limited to: development and implementation of marketing plans, publicity campaigns, and community awareness initiatives; design, production and distribution of promotional merchandise, brochures and other materials; sponsorship of local community events designed to help recruit volunteers; newspaper publications, promotional mailings and other advertising designed to help recruit volunteers.

4. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the state fire administrator.

5. To the extent practicable, the state fire administrator shall ensure that all moneys received during a fiscal year are expended prior to the end of that fiscal year.