

STATE OF NEW YORK

5375

2017-2018 Regular Sessions

IN SENATE

March 23, 2017

Introduced by Sen. AMEDORE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers

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

1 Section 1. The opening paragraph of section 466-f of the real property
2 tax law, as added by chapter 324 of the laws of 2005, is amended to read
3 as follows:

4 Any local law or ordinance adopted pursuant to sections four hundred
5 sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four
6 hundred sixty-six-c, four hundred sixty-six-d, ~~[or]~~ four hundred sixty-
7 six-e or four hundred sixty-six-h of this title may be amended, or a
8 local law, ordinance or resolution may be adopted to continue any
9 exemption claimed under such statutes by an enrolled member of an incor-
10 porated volunteer fire company, fire department, or incorporated volun-
11 tary ambulance service, to such deceased enrolled member's un-remarried
12 spouse if such member is killed in the line of duty; provided, however,
13 that:

14 § 2. The opening paragraph of section 466-h of the real property tax
15 law, as added by chapter 305 of the laws of 2006, is amended to read as
16 follows:

17 Any local law or ordinance adopted pursuant to sections four hundred
18 sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four
19 hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e,
20 four hundred sixty-six-f ~~[or]~~, four hundred sixty-six-g or four hundred
21 sixty-six-h of this title may be separately amended, or a local law,
22 ordinance or resolution may be separately adopted to continue an
23 exemption or reinstate a pre-existing exemption to an un-remarried
24 spouse of a deceased enrolled member of an incorporated volunteer fire

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

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1 company, fire department, or incorporated voluntary ambulance service;
2 provided, however, that:

3 § 3. This act shall take effect on the first of January next succeed-
4 ing the date on which it shall have become a law and shall apply to
5 taxable status dates occurring on or after such effective date.