

STATE OF NEW YORK

3381

2023-2024 Regular Sessions

IN ASSEMBLY

February 2, 2023

Introduced by M. of A. WOERNER, McMAHON, THIELE, D. ROSENTHAL, SIMPSON, MIKULIN, DURSO, COLTON, SILLITTI, SAYEGH -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to clarifying the definition of veteran to include career members of the armed forces for purposes of the veterans alternative tax exemption

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

1 Section 1. Paragraph (e) of subdivision 1 of section 458-a of the real
2 property tax law, as amended by section 83 of part PP of chapter 56 of
3 the laws of 2022, is amended to read as follows:

4 (e) "Veteran" means a person (i) who served in the active military,
5 naval, or air service during a period of war, or who was a recipient of
6 the armed forces expeditionary medal, navy expeditionary medal, marine
7 corps expeditionary medal, or global war on terrorism expeditionary
8 medal, and who (1) was discharged or released therefrom under honorable
9 conditions, or (2) has a qualifying condition, as defined in section one
10 of the veterans' services law, and has received a discharge other than
11 bad conduct or dishonorable from such service, or (3) is a discharged
12 LGBT veteran, as defined in section one of the veterans' services law,
13 and has received a discharge other than bad conduct or dishonorable from
14 such service, (ii) who was employed by the War Shipping Administration
15 or Office of Defense Transportation or their agents as a merchant seaman
16 documented by the United States Coast Guard or Department of Commerce,
17 or as a civil servant employed by the United States Army Transport
18 Service (later redesignated as the United States Army Transportation
19 Corps, Water Division) or the Naval Transportation Service; and who
20 served satisfactorily as a crew member during the period of armed
21 conflict, December seventh, nineteen hundred forty-one, to August
22 fifteenth, nineteen hundred forty-five, aboard merchant vessels in
23 oceangoing, i.e., foreign, intercoastal, or coastwise service as such
24 terms are defined under federal law (46 USCA 10301 & 10501) and further
25 to include "near foreign" voyages between the United States and Canada,
26 Mexico, or the West Indies via ocean routes, or public vessels in ocean-

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

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1 going service or foreign waters and who has received a Certificate of
2 Release or Discharge from Active Duty and a discharge certificate, or an
3 Honorable Service Certificate/Report of Casualty, from the department of
4 defense, (iii) who served as a United States civilian employed by the
5 American Field Service and served overseas under United States Armies
6 and United States Army Groups in world war II during the period of armed
7 conflict, December seventh, nineteen hundred forty-one through May
8 eighth, nineteen hundred forty-five, and who (1) was discharged or
9 released therefrom under honorable conditions, or (2) has a qualifying
10 condition, as defined in section one of the veterans' services law, and
11 has received a discharge other than bad conduct or dishonorable from
12 such service, or (3) is a discharged LGBT veteran, as defined in section
13 one of the veterans' services law, and has received a discharge other
14 than bad conduct or dishonorable from such service, (iv) who served as a
15 United States civilian Flight Crew and Aviation Ground Support Employee
16 of Pan American World Airways or one of its subsidiaries or its affil-
17 iates and served overseas as a result of Pan American's contract with
18 Air Transport Command or Naval Air Transport Service during the period
19 of armed conflict, December fourteenth, nineteen hundred forty-one
20 through August fourteenth, nineteen hundred forty-five, and who (1) was
21 discharged or released therefrom under honorable conditions, or (2) has
22 a qualifying condition, as defined in section one of the veterans'
23 services law, and has received a discharge other than bad conduct or
24 dishonorable from such service, or (3) is a discharged LGBT veteran, as
25 defined in section one of the veterans' services law, and has received a
26 discharge other than bad conduct or dishonorable from such service, or
27 (v) notwithstanding any other provision of law to the contrary, who are
28 members of the reserve components of the armed forces of the United
29 States who (1) received an honorable discharge or release therefrom
30 under honorable conditions, or (2) has a qualifying condition, as
31 defined in section one of the veterans' services law, and has received a
32 discharge other than bad conduct or dishonorable from such service, or
33 (3) is a discharged LGBT veteran, as defined in section one of the
34 veterans' services law, and has received a discharge other than bad
35 conduct or dishonorable from such service, but are still members of the
36 reserve components of the armed forces of the United States provided
37 that such members meet all other qualifications under the provisions of
38 this section, or (vi) who shall be considered to have been discharged or
39 released from active military, naval, or air service under honorable
40 conditions if: (1) the individual served in the active military, naval,
41 or air service for the period of time such individual was obligated to
42 serve at the time of entry into service; (2) the individual was not
43 discharged or released from such service at the time of completing such
44 period of obligation due to an intervening enlistment or reenlistment;
45 (3) the individual would have been eligible for a discharge or release
46 under conditions other than dishonorable at such time except for such
47 intervening enlistment or reenlistment; and (4) the individual served in
48 the active military, naval, or air service for a period of at least ten
49 years, provided that such individual meets all other qualifications
50 under the provisions of this section.

51 § 2. This act shall take effect immediately; provided however, that if
52 section 83 of part PP of chapter 56 of the laws of 2022 shall not have
53 taken effect on or before such date then this act shall take effect on
54 the same date and in the same manner as such section of such part of
55 such chapter of the laws of 2022, takes effect.