

STATE OF NEW YORK

777

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. E. BROWN -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, the tax law, the education law, the labor law and the veterans' services law, in relation to providing financial support and educational opportunity, expanding health care access, and increasing workforce protections for disabled veterans and such disabled veterans' families

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

1 Section 1. Short title. This act shall be known and may be cited as
2 the "veteran support and opportunity act".
3 § 2. Legislative intent. The legislature finds that veterans with one
4 hundred percent disability status have made significant sacrifices for
5 their country and, in return, deserve to live without financial hard-
6 ship, inadequate health care, or limited opportunities for themselves
7 and their families. The financial challenges faced by these veterans,
8 including the burden of high property taxes and inflation, create obsta-
9 cles to their well-being, putting them at risk of homelessness and
10 limiting their ability to provide for their families. The health care
11 needs of disabled veterans are often unmet, and the access to timely,
12 comprehensive care is critical to their physical and mental health. The
13 educational needs of veterans' families are equally important; they
14 should have access to tuition-free education, including private schools,
15 colleges, and specialized programs. Veterans should not face job
16 discrimination or limitations in accessing the care and time off they
17 need to balance their health with employment. It is the intent of this
18 legislation to provide financial relief, health care, educational oppor-
19 tunities, and workforce protections to one hundred percent disabled
20 veterans and their families, to honor such veterans' service and ensure
21 their quality of life is maintained.

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

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§ 3. Subdivision 2 of section 458-a of the real property tax law is amended by adding a new paragraph (e) to read as follows:

(e) Notwithstanding the provisions of paragraphs (a), (b) and (c) of this subdivision, a county, city, town, village or school district, acting by and through its governing body, shall grant to a veteran, or the unmarried surviving spouse of such veteran, who served in a combat theatre or combat zone of operations, and who is or was a one hundred percent disabled veteran, a one hundred percent exemption from real property taxation. The local maximum exemption allowance adopted by a local law pursuant to paragraph (d) of this subdivision shall not apply to such exemptions of one hundred percent disabled veterans. "One hundred percent disabled veteran" means a veteran who (i) received a compensation rating of one hundred percent from the United States department of veterans' affairs or the United States department of defense because of a service-connected disability incurred in the line of duty and (ii) is certified by the United States department of veterans' affairs or the United States department of defense as entitled to receive disability payments upon the certification of the United States department of veterans' affairs or the United States department of defense for a disability incurred in the line of duty.

§ 4. Paragraph (b) of subdivision 2 of section 459-c of the real property tax law, as amended by chapter 6 of the laws of 2024, is amended to read as follows:

(b) a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal railroad Retirement Act, or (iii) has received a certificate from the state commission for the blind stating that such person is legally blind, or (iv) is certified to receive a United States Postal Service disability pension, or (v) ~~[is certified to receive a United States department of veterans affairs disability pension pursuant to 38 U.S.C. §1521, or (vi)]~~ has received an order from the chair of the workers' compensation board pursuant to article two of the workers' compensation law determining an award for compensation for (A) permanent total disability, as described in subdivision one of section fifteen of the workers' compensation law, or (B) permanent partial disability, as described in subdivision three of such section fifteen of the workers' compensation law, provided that the governing board of a municipality, after a public hearing, may adopt a local law or resolution establishing an adjustment percentage to be applied to the exemption percentage schedule established in paragraph (b) of subdivision one of this section, for exemptions based upon permanent partial disabilities. Such adjustment percentage shall not be less than fifty percent, and not more than one hundred percent.

An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the state commission for the blind, or an award letter from the United States Postal Service, ~~[or an award letter from the United States department of veterans affairs,~~] or an order of determination of an award for compensation for permanent total disability or for permanent partial disability issued by the workers' compensation board shall be submitted as proof of disability.

§ 5. Subsection (i) of section 601 of the tax law is relettered subsection (j) and a new subsection (i) is added to read as follows:

(i) One hundred percent disabled veterans. Notwithstanding the provisions of subsections (a), (b), (c) and (d) of this section and any other provision of this article, for taxable years beginning on and after January first, two thousand twenty-five, the gross income of a resident individual who is a one hundred percent disabled veteran shall be exempt from tax under this article regardless of whether such income is subject to federal income taxation. "One hundred percent disabled veteran" means a veteran who (i) received a compensation rating of one hundred percent from the United States department of veterans' affairs or the United States department of defense because of a service-connected disability incurred in the line of duty and (ii) is certified by the United States department of veterans' affairs or the United States department of defense as entitled to receive disability payments upon the certification of the United States department of veterans' affairs or the United States department of defense for a disability incurred in the line of duty.

§ 6. Subparagraph (c) of paragraph 1 of subsection (e) of section 606 of the tax law, as amended by chapter 713 of the laws of 1996, is relettered subparagraph (C) and amended to read as follows:

(C) "Household gross income" means the aggregate adjusted gross income of all members of the household for the taxable year as reported for federal income tax purposes, or which would be reported as adjusted gross income if a federal income tax return were required to be filed, with the modifications in subsection (b) of section six hundred twelve but without the modifications in subsection (c) of such section, plus any portion of the gain from the sale or exchange of property otherwise excluded from such amount; earned income from sources without the United States excludable from federal gross income by section nine hundred eleven of the internal revenue code; support money not included in adjusted gross income; nontaxable strike benefits; supplemental security income payments; the gross amount of any pension or annuity benefits to the extent not included in such adjusted gross income (including, but not limited to, railroad retirement benefits and all payments received under the federal social security act and veterans' disability pensions; provided, however, that household gross income for one hundred percent disabled veterans shall not include payments received under federal veterans' disability pensions); nontaxable interest received from the state of New York, its agencies, instrumentalities, public corporations, or political subdivisions (including a public corporation created pursuant to agreement or compact with another state or Canada); workers' compensation; the gross amount of "loss-of-time" insurance; and the amount of cash public assistance and relief, other than medical assistance for the needy, paid to or for the benefit of the qualified taxpayer or members of ~~his~~ such qualified taxpayer's household. Household gross income shall not include surplus foods or other relief in kind or payments made to individuals because of ~~their~~ such individuals' status as victims of Nazi persecution as defined in P.L. 103-286. Provided, further, household gross income for children and spouses of one hundred percent disabled veterans shall not include scholarships or other financial assistance awarded pursuant to article thirteen or part two of article fourteen of the education law. Provided, further, household gross income shall only include all such income received by all members of the household while members of such household. "One hundred percent disabled veteran" means a veteran who (i) received a compensation rating

1 of one hundred percent from the United States department of veterans'
2 affairs or the United States department of defense because of a
3 service-connected disability incurred in the line of duty and (ii) is
4 certified by the United States department of veterans' affairs or the
5 United States department of defense as entitled to receive disability
6 payments upon the certification of the United States department of
7 veterans' affairs or the United States department of defense for a disa-
8 bility incurred in the line of duty.

9 § 7. Section 604 of the education law is amended by adding a new
10 subdivision 13 to read as follows:

11 13. Regents awards for children and spouses of one hundred percent
12 disabled veterans.

13 § 8. The education law is amended by adding a new section 668-h to
14 read as follows:

15 § 668-h. Regents awards for children and spouses of one hundred
16 percent disabled veterans. 1. Eligible groups. Awards shall be made to
17 students each of whom has a parent, step-parent where the student is the
18 dependent of the step-parent even if the student's biological parent is
19 still living, or spouse who is a veteran who (i) received a compensation
20 rating of one hundred percent from the United States department of
21 veterans' affairs or the United States department of defense because of
22 a service-connected disability incurred in the line of duty and (ii) is
23 certified by the United States department of veterans' affairs or the
24 United States department of defense as entitled to receive disability
25 payments upon the certification of the United States department of
26 veterans' affairs or the United States department of defense for a disa-
27 bility incurred in the line of duty.

28 2. Determinations of disability. Determinations concerning disability
29 or death by the United States department of veterans' affairs or the
30 United States department of defense shall be conclusive.

31 3. Amount and duration. Every recipient shall receive the payment of
32 tuition and other fees and charges, less the amounts payable for such
33 purposes from scholarships or other financial assistance awarded said
34 student pursuant to article thirteen of this title or part two of this
35 article. Any award pursuant to this section shall be inclusive of any
36 amount the student would otherwise be eligible for pursuant to section
37 six hundred sixty-eight of this subpart. Awards under this section shall
38 be payable for each of not more than four academic years of undergradu-
39 ate study or five academic years if a program normally requires five
40 years, as defined by the commissioner pursuant to article thirteen of
41 this title.

42 § 9. The labor law is amended by adding a new section 202-m to read as
43 follows:

44 § 202-m. Leave of absence for disabled veterans. 1. For the purposes
45 of this section, the following terms shall have the following meanings:

46 (a) "Adverse personnel action" means any discipline, including issuing
47 a notice of discipline, discharge, suspension, demotion, penalization,
48 or discrimination against an employee.

49 (b) "Disabled veterans leave of absence" means unlimited leave of
50 absence provided to one hundred disabled veterans for medical appoint-
51 ments, treatments, and health-related needs relating to or in connection
52 with a disability incurred in the line of duty.

53 (c) "Employee" means a person who performs services for hire for an
54 employer, for an average of twenty or more hours per week, and includes
55 all individuals employed at any site owned or operated by an employer
56 but shall not include an independent contractor.

1 (d) "Employer" means a person or entity that employs twenty or more
2 employees at at least one site and includes an individual, corporation,
3 partnership, association, nonprofit organization, group of persons,
4 state, county, town, city, school district, public authority or other
5 governmental subdivision of any kind.

6 (e) "One hundred percent disabled veteran" means a veteran who (i)
7 received a compensation rating of one hundred percent from the United
8 States department of veterans' affairs or the United States department
9 of defense because of a service-connected disability incurred in the
10 line of duty and (ii) is certified by the United States department of
11 veterans' affairs or the United States department of defense as entitled
12 to receive disability payments upon the certification of the United
13 States department of veterans' affairs or the United States department
14 of defense for a disability incurred in the line of duty.

15 2. An employer shall grant unlimited disabled veterans leave of
16 absence to all employees who are one hundred percent disabled veterans
17 in order for such employee to attend medical appointments, receive
18 treatments, or manage such employee's health conditions.

19 3. An employer shall not take any adverse personnel action against a
20 one hundred percent disabled veteran regarding such one hundred disabled
21 veteran's employment because such one hundred percent disabled veteran:

22 (a) utilizes, or requests to utilize, sick leave or any other avail-
23 able leave due to a disability incurred in the line of duty; or

24 (b) obtains or requests to obtain a leave of absence pursuant to this
25 section.

26 4. This section shall not affect an employee's rights with respect to
27 any other employee benefit otherwise provided by law.

28 § 10. Section 4 of the veterans' services law is amended by adding a
29 new subdivision 39 to read as follows:

30 39. To provide information regarding resources that are available to
31 assist veterans in obtaining financial support by maintaining a veter-
32 ans' financial support portal on the department's internet website. Such
33 portal shall provide virtual links to appropriate governmental programs
34 on the federal and state levels and information on tax relief and
35 student financial aid available to veterans and veterans' families. The
36 department may consult with the department of taxation and finance and
37 the department of education. The department shall make reference to such
38 information pursuant to subdivisions five, six and seven of this section
39 and the annual report to the governor and the legislature as provided in
40 subdivision seventeen of this section. Such information required under
41 this subdivision shall be maintained and updated annually. The informa-
42 tion may also be made available in printed form.

43 § 11. Severability clause. If any clause, sentence, paragraph, subdivi-
44 sion, section or part of this act shall be adjudged by any court of
45 competent jurisdiction to be invalid, such judgment shall not affect,
46 impair, or invalidate the remainder thereof, but shall be confined in
47 its operation to the clause, sentence, paragraph, subdivision, section
48 or part thereof directly involved in the controversy in which such judg-
49 ment shall have been rendered. It is hereby declared to be the intent of
50 the legislature that this act would have been enacted even if such
51 invalid provisions had not been included herein.

52 § 12. This act shall take effect January 1, 2026.