

# STATE OF NEW YORK

5588

2025-2026 Regular Sessions

## IN SENATE

February 25, 2025

Introduced by Sen. ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to expanding the Gold Star exemption

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

1 Section 1. Paragraph (a) of subdivision 1 of section 458-a of the real  
2 property tax law, as amended by chapter 606 of the laws of 2021, is  
3 amended to read as follows:

4 (a) "Period of war" means the Spanish-American war; the Mexican border  
5 period; World War I; World War II; the hostilities, known as the Korean  
6 war, which commenced June twenty-seventh, nineteen hundred fifty and  
7 terminated on January thirty-first, nineteen hundred fifty-five; the  
8 hostilities, known as the Vietnam war, which commenced November first,  
9 nineteen hundred fifty-five and terminated on May seventh, nineteen  
10 hundred seventy-five; [~~and~~] the hostilities, known as the Persian Gulf  
11 conflict, which commenced August second, nineteen hundred ninety; and  
12 the hostilities, known as the War on Terror, which commenced October  
13 seventh, two thousand one.

14 § 2. Subdivision 7 of section 458-a of the real property tax law is  
15 amended by adding a new paragraph (d) to read as follows:

16 (d) Notwithstanding any provisions of this section, if the Gold Star  
17 Parent's child has died in the United States from a service-connected  
18 disability, the exemption granted in this section, shall be granted to  
19 the Gold Star Parent.

20 § 3. This act shall take effect immediately and shall apply to taxable  
21 years beginning on or after January 1, 2025.

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

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