S T A T E O F N E W Y O R K

4413

2009-2010 Regular Sessions

I N S E N A T E

April 23, 2009

Introduced by Sen. O. JOHNSON -- 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 a tax exemption for un-remarried spouses of deceased members of volunteer fire companies or volunteer ambulance services; and to repeal section 466-h of such law relating thereto

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 466-h of the real property tax law, as added by chapter 305 of the laws of 2006, is REPEALED and a new section 466-j is added to read as follows:

S 466-J. UN-REMARRIED SPOUSES OF DECEASED VOLUNTEER FIREFIGHTERS OR VOLUNTEER AMBULANCE WORKERS. ANY LOCAL LAW OR ORDINANCE ADOPTED PURSUANT TO SECTIONS FOUR HUNDRED SIXTY-SIX, FOUR HUNDRED SIXTY-SIX-A, FOUR HUNDRED SIXTY-SIX-B, FOUR HUNDRED SIXTY-SIX-C, FOUR HUNDRED SIXTY-SIX-D, FOUR HUNDRED SIXTY-SIX-E, FOUR HUNDRED SIXTY-SIX-F, FOUR HUNDRED SIXTY-SIX-G, FOUR HUNDRED SIXTY-SIX-H OR FOUR HUNDRED SIXTY-SIX-I OF THIS TITLE MAY BE SEPARATELY AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE SEPARATELY ADOPTED TO CONTINUE AN EXEMPTION, REINSTATE A PRE-EXISTING EXEMPTION OR ALLOW AN EXEMPTION TO BE GRANTED EVEN IF THE DECEASED VOLUNTEER FIREFIGHTER HAD NOT BEEN RECEIVING THE EXEMPTION PRIOR TO HIS OR HER DEATH TO AN UN-REMARRIED SPOUSE OF A DECEASED ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT, OR INCORPORATED VOLUNTARY AMBULANCE SERVICE; PROVIDED, HOWEVER, THAT:

1. SUCH UN-REMARRIED SPOUSE IS CERTIFIED BY THE AUTHORITY HAVING JURISDICTION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE AS AN UN-REMARRIED SPOUSE OF A DECEASED ENROLLED MEMBER OF SUCH INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE, AND

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

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2. SUCH DECEASED VOLUNTEER HAD BEEN AN ENROLLED MEMBER FOR AT LEAST FIVE YEARS.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable status dates occurring on or after such date.