

2878

2009-2010 Regular Sessions

I N A S S E M B L Y

January 21, 2009

Introduced by M. of A. FITZPATRICK, BALL, McKEVITT, GIGLIO, KOLB, WALKER  
-- Multi-Sponsored by -- M. of A. CROUCH, QUINN, TOWNSEND -- read once  
and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to veterans  
alternative exemption

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, 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 chapter 384 of the laws of 2008, is  
3 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 was discharged or released therefrom under honorable  
9 conditions, (ii) who was employed by the War Shipping Administration or  
10 Office of Defense Transportation or their agents as a merchant seaman  
11 documented by the United States Coast Guard or Department of Commerce,  
12 or as a civil servant employed by the United States Army Transport  
13 Service (later redesignated as the United States Army Transportation  
14 Corps, Water Division) or the Naval Transportation Service; and who  
15 served satisfactorily as a crew member during the period of armed  
16 conflict, December seventh, nineteen hundred forty-one, to August  
17 fifteenth, nineteen hundred forty-five, aboard merchant vessels in  
18 oceangoing, i.e., foreign, intercoastal, or coastwise service as such  
19 terms are defined under federal law (46 USCA 10301 & 10501) and further  
20 to include "near foreign" voyages between the United States and Canada,  
21 Mexico, or the West Indies via ocean routes, or public vessels in ocean-  
22 going service or foreign waters and who has received a Certificate of  
23 Release or Discharge from Active Duty and a discharge certificate, or an  
24 Honorable Service Certificate/Report of Casualty, from the department of

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

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1 defense, (iii) who served as a United States civilian employed by the  
2 American Field Service and served overseas under United States Armies  
3 and United States Army Groups in world war II during the period of armed  
4 conflict, December seventh, nineteen hundred forty-one through May  
5 eighth, nineteen hundred forty-five, and who was discharged or released  
6 therefrom under honorable conditions, (iv) who served as a United States  
7 civilian Flight Crew and Aviation Ground Support Employee of Pan Ameri-  
8 can World Airways or one of its subsidiaries or its affiliates and  
9 served overseas as a result of Pan American's contract with Air Trans-  
10 port Command or Naval Air Transport Service during the period of armed  
11 conflict, December fourteenth, nineteen hundred forty-one through August  
12 fourteenth, nineteen hundred forty-five, and who was discharged or  
13 released therefrom under honorable conditions, [or] (v) notwithstanding  
14 any other provision of law to the contrary, who are members of the  
15 reserve components of the armed forces of the United States who received  
16 an honorable discharge or release therefrom under honorable conditions,  
17 but are still members of the reserve components of the armed forces of  
18 the United States provided that such members meet all other qualifica-  
19 tions under the provisions of this section, OR (VI) WHO SERVED IN THE  
20 ACTIVE MILITARY, NAVAL, OR AIR SERVICE FOR A PERIOD OF MORE THAN ONE  
21 HUNDRED EIGHTY-FIVE DAYS AND RECEIVED A COMPENSATION RATING OF SIXTY  
22 PERCENT OR GREATER, FROM THE UNITED STATES VETERANS ADMINISTRATION OR  
23 FROM THE UNITED STATES DEPARTMENT OF DEFENSE BECAUSE OF A SERVICE  
24 CONNECTED DISABILITY.

25 S 2. This act shall take effect immediately; provided that the real  
26 property tax exemptions authorized by section 458-a of the real property  
27 tax law, as amended by section one of this act, shall first apply to  
28 assessment rolls prepared on the basis of taxable status dates occurring  
29 on or after August 30, 2008.