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

6906

2009-2010 Regular Sessions

I N A S S E M B L Y

March 13, 2009

Introduced by M. of A. SCOZZAFAVA -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, the administrative code of the city of New York and the vehicle and traffic law, in relation to the definition of gold star parents and gold star mothers

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

Section 1. Paragraph (a) of subdivision 7 of section 458-a of the real property tax law, as added by chapter 326 of the laws of 2000, is amended to read as follows:

(a) As used in this subdivision, "Gold Star Parent" shall mean the parent of a child who died in the line of duty OR IN A NON-COMBAT ACCIDENT while serving in the United States armed forces during a period of war.

S 2. Section 11-245.7 of the administrative code of the city of New York, as added by local law number 69 of the city of New York for the year 2000, is amended to read as follows:

S 11-245.7 Alternative exemption for veterans; gold star parent. Pursuant to paragraph (b) of subdivision seven of section four hundred fifty-eight-a of the real property tax law, and in accordance with such section and any local laws adopted pursuant thereto, the city hereby includes a gold star parent within the definition of "qualified owner" as provided in paragraph (c) of subdivision one of such section, and includes property owned by a gold star parent within the definition of "qualifying residential real property" as provided in paragraph (d) of subdivision one of such section, provided that such property is the primary residence of the gold star parent. FOR THE PURPOSES OF THIS SECTION, THE TERM "GOLD STAR PARENT" SHALL INCLUDE A PARENT OF A SOLDIER WHO BECAME DECEASED AS A RESULT OF COMBAT OR A NON-COMBAT ACCIDENT WHILE SERVING HIS OR HER COUNTRY IN THE ARMED FORCES OF THE UNITED STATES.

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

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S 3. Subdivision 2 of section 404-i of the vehicle and traffic law, as amended by chapter 277 of the laws of 1991 and such section as renumbered by chapter 108 of the laws of 1994, is amended to read as follows:

2. The distinctive plate authorized herein shall be issued upon proof, satisfactory to the commissioner, that the applicant or the spouse of the applicant is a gold star mother. FOR THE PURPOSES OF THIS SECTION, THE TERM "GOLD STAR MOTHER" SHALL INCLUDE A MOTHER OR A PARENT OF A SOLDIER WHO BECAME DECEASED AS A RESULT OF COMBAT OR A NON-COMBAT ACCIDENT WHILE SERVING HIS OR HER COUNTRY IN THE ARMED FORCES OF THE UNITED STATES.

S 4. This act shall take effect immediately.