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

2022

2011-2012 Regular Sessions

I N S E N A T E

January 14, 2011

Introduced by Sen. SQUADRON -- 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 adding active military personnel who have been deployed to the Persian Gulf, Afghanistan or Iraq wars to the veteran real property exemption

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

Section 1. Paragraphs (a) and (e) of subdivision 1 of section 458-a of the real property tax law, paragraph (a) as amended by chapter 179 of the laws of 2006 and paragraph (e) as amended by chapter 384 of the laws of 2008, are amended to read as follows:

(a) "Period of war" means the Spanish-American war; the Mexican border period; World War I; World War II; the hostilities, known as the Korean war, which commenced June twenty-seventh, nineteen hundred fifty and terminated on January thirty-first, nineteen hundred fifty-five; the hostilities, known as the Vietnam war, which commenced February twenty-eighth, nineteen hundred sixty-one and terminated on May seventh, nineteen hundred seventy-five; [and] the hostilities, known as the Persian Gulf conflict, which commenced August second, nineteen hundred ninety; THE HOSTILITIES, KNOWN AS THE WAR IN AFGHANISTAN COMMENCING ON AND AFTER THE ELEVENTH DAY OF SEPTEMBER, TWO THOUSAND ONE, TO THE END OF SUCH HOSTILITIES; THE HOSTILITIES, KNOWN AS THE WAR IN IRAQ, COMMENCING ON AND AFTER THE TWENTIETH DAY OF MARCH, TWO THOUSAND THREE, TO THE END OF SUCH HOSTILITIES.

(e) "Veteran" means a person (i) who served in the active military, naval, or air service during a period of war, or who was a recipient of the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, and who was discharged or released therefrom under honorable conditions, (ii) who was employed by the War Shipping Administration or

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

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Office of Defense Transportation or their agents as a merchant seaman documented by the United States Coast Guard or Department of Commerce, or as a civil servant employed by the United States Army Transport Service (later redesignated as the United States Army Transportation Corps, Water Division) or the Naval Transportation Service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 & 10501) and further to include "near foreign" voyages between the United States and Canada, Mexico, or the West Indies via ocean routes, or public vessels in ocean-going service or foreign waters and who has received a Certificate of Release or Discharge from Active Duty and a discharge certificate, or an Honorable Service Certificate/Report of Casualty, from the department of defense, (iii) who served as a United States civilian employed by the American Field Service and served overseas under United States Armies and United States Army Groups in world war II during the period of armed conflict, December seventh, nineteen hundred forty-one through May eighth, nineteen hundred forty-five, and who was discharged or released therefrom under honorable conditions, (iv) who served as a United States civilian Flight Crew and Aviation Ground Support Employee of Pan American World Airways or one of its subsidiaries or its affiliates and served overseas as a result of Pan American's contract with Air Transport Command or Naval Air Transport Service during the period of armed conflict, December fourteenth, nineteen hundred forty-one through August fourteenth, nineteen hundred forty-five, and who was discharged or released therefrom under honorable conditions, or (v) notwithstanding any other provision of law to the contrary, who are members of the reserve components of the armed forces of the United States who received an honorable discharge or release therefrom under honorable conditions, but are still members of the reserve components of the armed forces of the United States provided that such members meet all other qualifications under the provisions of this section. FOR PURPOSES OF ELIGIBILITY UNDER THIS SECTION AND SECTION FOUR HUNDRED FIFTY-EIGHT OF THIS TITLE, "VETERAN" SHALL ALSO INCLUDE PERSONS WHO ARE IN ACTIVE MILITARY, NAVAL OR AIR SERVICE AND DEPLOYED TO THE PERSIAN GULF CONFLICT, THE WAR IN AFGHANISTAN AND/OR THE WAR IN IRAQ. PROOF OF ELIGIBILITY STATUS SHALL INCLUDE A COPY OF SUCH PERSON'S DEPLOYMENT ORDERS.

S 2. Section 458-a of the real property tax law is amended by adding a new subdivision 9 to read as follows:

9. NOTWITHSTANDING ANY LAW, RULE OR REGULATION TO THE CONTRARY, EACH COUNTY, CITY, TOWN OR VILLAGE THAT ELECTS TO PROVIDE THE REAL PROPERTY EXEMPTION AUTHORIZED IN THIS SECTION TO ACTIVE MILITARY PERSONNEL WHO HAVE BEEN DEPLOYED DURING THE HOSTILITIES KNOWN AS THE PERSIAN GULF CONFLICT, THE WAR IN AFGHANISTAN OR THE WAR IN IRAQ, AS PROVIDED IN PARAGRAPHS (A) AND (E) OF SUBDIVISION ONE OF THIS SECTION, SHALL BE PROPORTIONATELY REIMBURSED BY THE STATE FOR ANY LOSS OF REVENUE RESULTING FROM A REDUCTION OF REVENUE RECEIVED BY SUCH COUNTY, CITY, TOWN OR VILLAGE BY PROVIDING SUCH EXEMPTION.

S 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.