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I N   S E N A T E

January 14, 2011

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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:

1     Section 1. Paragraphs (a) and (e) of subdivision 1 of section 458-a of  
2     the real property tax law, paragraph (a) as amended by chapter 179 of  
3     the laws of 2006 and paragraph (e) as amended by chapter 384 of the laws  
4     of 2008, are amended to read as follows:  
5     (a) "Period of war" means the Spanish-American war; the Mexican border  
6     period; World War I; World War II; the hostilities, known as the Korean  
7     war, which commenced June twenty-seventh, nineteen hundred fifty and  
8     terminated on January thirty-first, nineteen hundred fifty-five; the  
9     hostilities, known as the Vietnam war, which commenced February twenty-  
10    eighth, nineteen hundred sixty-one and terminated on May seventh, nine-  
11    teen hundred seventy-five; [and] the hostilities, known as the Persian  
12    Gulf conflict, which commenced August second, nineteen hundred ninety;  
13    THE HOSTILITIES, KNOWN AS THE WAR IN AFGHANISTAN COMMENCING ON AND AFTER  
14    THE ELEVENTH DAY OF SEPTEMBER, TWO THOUSAND ONE, TO THE END OF SUCH  
15    HOSTILITIES; THE HOSTILITIES, KNOWN AS THE WAR IN IRAQ, COMMENCING ON  
16    AND AFTER THE TWENTIETH DAY OF MARCH, TWO THOUSAND THREE, TO THE END OF  
17    SUCH HOSTILITIES.  
18    (e) "Veteran" means a person (i) who served in the active military,  
19    naval, or air service during a period of war, or who was a recipient of  
20    the armed forces expeditionary medal, navy expeditionary medal, marine  
21    corps expeditionary medal, or global war on terrorism expeditionary  
22    medal, and who was discharged or released therefrom under honorable  
23    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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1 Office of Defense Transportation or their agents as a merchant seaman  
2 documented by the United States Coast Guard or Department of Commerce,  
3 or as a civil servant employed by the United States Army Transport  
4 Service (later redesignated as the United States Army Transportation  
5 Corps, Water Division) or the Naval Transportation Service; and who  
6 served satisfactorily as a crew member during the period of armed  
7 conflict, December seventh, nineteen hundred forty-one, to August  
8 fifteenth, nineteen hundred forty-five, aboard merchant vessels in  
9 oceangoing, i.e., foreign, intercoastal, or coastwise service as such  
10 terms are defined under federal law (46 USCA 10301 & 10501) and further  
11 to include "near foreign" voyages between the United States and Canada,  
12 Mexico, or the West Indies via ocean routes, or public vessels in ocean-  
13 going service or foreign waters and who has received a Certificate of  
14 Release or Discharge from Active Duty and a discharge certificate, or an  
15 Honorable Service Certificate/Report of Casualty, from the department of  
16 defense, (iii) who served as a United States civilian employed by the  
17 American Field Service and served overseas under United States Armies  
18 and United States Army Groups in world war II during the period of armed  
19 conflict, December seventh, nineteen hundred forty-one through May  
20 eighth, nineteen hundred forty-five, and who was discharged or released  
21 therefrom under honorable conditions, (iv) who served as a United States  
22 civilian Flight Crew and Aviation Ground Support Employee of Pan Ameri-  
23 can World Airways or one of its subsidiaries or its affiliates and  
24 served overseas as a result of Pan American's contract with Air Trans-  
25 port Command or Naval Air Transport Service during the period of armed  
26 conflict, December fourteenth, nineteen hundred forty-one through August  
27 fourteenth, nineteen hundred forty-five, and who was discharged or  
28 released therefrom under honorable conditions, or (v) notwithstanding  
29 any other provision of law to the contrary, who are members of the  
30 reserve components of the armed forces of the United States who received  
31 an honorable discharge or release therefrom under honorable conditions,  
32 but are still members of the reserve components of the armed forces of  
33 the United States provided that such members meet all other qualifica-  
34 tions under the provisions of this section. FOR PURPOSES OF ELIGIBILITY  
35 UNDER THIS SECTION AND SECTION FOUR HUNDRED FIFTY-EIGHT OF THIS TITLE,  
36 "VETERAN" SHALL ALSO INCLUDE PERSONS WHO ARE IN ACTIVE MILITARY, NAVAL  
37 OR AIR SERVICE AND DEPLOYED TO THE PERSIAN GULF CONFLICT, THE WAR IN  
38 AFGHANISTAN AND/OR THE WAR IN IRAQ. PROOF OF ELIGIBILITY STATUS SHALL  
39 INCLUDE A COPY OF SUCH PERSON'S DEPLOYMENT ORDERS.

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

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

51 S 3. This act shall take effect on the first of January next succeed-  
52 ing the date on which it shall have become a law.