STATE OF NEW YORK

5375

2017-2018 Regular Sessions

IN SENATE

March 23, 2017

Introduced by Sen. AMEDORE -- 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 un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The opening paragraph of section 466-f of the real property 1 2 tax law, as added by chapter 324 of the laws of 2005, is amended to read 3 as follows: 4 Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four 5 hundred sixty-six-c, four hundred sixty-six-d, [+] four hundred sixty-6 7 six-e or four hundred sixty-six-h of this title may be amended, or a 8 local law, ordinance or resolution may be adopted to continue any 9 exemption claimed under such statutes by an enrolled member of an incor-10 porated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried 11 12 spouse if such member is killed in the line of duty; provided, however, 13 that: 14 § 2. The opening paragraph of section 466-h of the real property tax 15 law, as added by chapter 305 of the laws of 2006, is amended to read as follows: 16 Any local law or ordinance adopted pursuant to sections four hundred 17 sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four 18 19 hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e,

four hundred sixty-six-f [**er**], four hundred sixty-six-g <u>or four hundred</u> **sixty-six-h** of this title may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire

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

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1 company, fire department, or incorporated voluntary ambulance service; 2 provided, however, that:

3 § 3. This act shall take effect on the first of January next succeed-4 ing the date on which it shall have become a law and shall apply to 5 taxable status dates occurring on or after such effective date.