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 tax law, as added by chapter 324 of the laws of 2005, is amended to read as follows:

Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, [~~or~~] four hundred sixty-six-e **or four hundred sixty-six-h** of this title may be amended, or a local law, ordinance or resolution may be adopted to continue any exemption claimed under such statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

§ 2. The opening paragraph of section 466-h of the real property tax law, as added by chapter 305 of the laws of 2006, is amended to read as follows:

Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e, four hundred sixty-six-f [~~or~~]**,** four hundred sixty-six-g **or four hundred 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.

LBD10530-01-7

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

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