

# STATE OF NEW YORK

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5375

2017-2018 Regular Sessions

## IN SENATE

March 23, 2017

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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:

1 Section 1. The opening paragraph of section 466-f of the real property  
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  
5 sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four  
6 hundred sixty-six-c, four hundred sixty-six-d, ~~[e]~~ four hundred sixty-  
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 volun-  
11 tary ambulance service, to such deceased enrolled member's un-remarried  
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  
16 follows:

17 Any local law or ordinance adopted pursuant to sections four hundred  
18 sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four  
19 hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e,  
20 four hundred sixty-six-f ~~[e]~~, four hundred sixty-six-g or four hundred  
21 sixty-six-h of this title may be separately amended, or a local law,  
22 ordinance or resolution may be separately adopted to continue an  
23 exemption or reinstate a pre-existing exemption to an un-remarried  
24 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

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.