

# STATE OF NEW YORK

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5840

2019-2020 Regular Sessions

## IN SENATE

May 15, 2019

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Introduced by Sen. KAPLAN -- 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 including certain certified first responders within the alternate real property tax exemption for veterans

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

1 Section 1. Paragraph (e) of subdivision 1 of section 458-a of the real  
2 property tax law, as amended by chapter 384 of the laws of 2008, is  
3 amended to read as follows:

4 (e) "Veteran" means a person (i) who served in the active military,  
5 naval, or air service during a period of war, or who was a recipient of  
6 the armed forces expeditionary medal, navy expeditionary medal, marine  
7 corps expeditionary medal, or global war on terrorism expeditionary  
8 medal, and who was discharged or released therefrom under honorable  
9 conditions, (ii) who was employed by the War Shipping Administration or  
10 Office of Defense Transportation or their agents as a merchant seaman  
11 documented by the United States Coast Guard or Department of Commerce,  
12 or as a civil servant employed by the United States Army Transport  
13 Service (later redesignated as the United States Army Transportation  
14 Corps, Water Division) or the Naval Transportation Service; and who  
15 served satisfactorily as a crew member during the period of armed  
16 conflict, December seventh, nineteen hundred forty-one, to August  
17 fifteenth, nineteen hundred forty-five, aboard merchant vessels in  
18 oceangoing, i.e., foreign, intercoastal, or coastwise service as such  
19 terms are defined under federal law (46 USCA 10301 & 10501) and further  
20 to include "near foreign" voyages between the United States and Canada,  
21 Mexico, or the West Indies via ocean routes, or public vessels in ocean-  
22 going service or foreign waters and who has received a Certificate of  
23 Release or Discharge from Active Duty and a discharge certificate, or an

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

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1 Honorable Service Certificate/Report of Casualty, from the department of  
2 defense, (iii) who served as a United States civilian employed by the  
3 American Field Service and served overseas under United States Armies  
4 and United States Army Groups in world war II during the period of armed  
5 conflict, December seventh, nineteen hundred forty-one through May  
6 eighth, nineteen hundred forty-five, and who was discharged or released  
7 therefrom under honorable conditions, (iv) who served as a United States  
8 civilian Flight Crew and Aviation Ground Support Employee of Pan Ameri-  
9 can World Airways or one of its subsidiaries or its affiliates and  
10 served overseas as a result of Pan American's contract with Air Trans-  
11 port Command or Naval Air Transport Service during the period of armed  
12 conflict, December fourteenth, nineteen hundred forty-one through August  
13 fourteenth, nineteen hundred forty-five, and who was discharged or  
14 released therefrom under honorable conditions, ~~[or]~~ (v) notwithstanding  
15 any other provision of law to the contrary, who are members of the  
16 reserve components of the armed forces of the United States who received  
17 an honorable discharge or release therefrom under honorable conditions,  
18 but are still members of the reserve components of the armed forces of  
19 the United States provided that such members meet all other qualifica-  
20 tions under the provisions of this section, or (vi) who was a certified  
21 first responder who is disabled as a result of a certified World Trade  
22 Center medical condition.

23 § 2. This act shall take effect immediately.