

STATE OF NEW YORK

5571

2021-2022 Regular Sessions

IN ASSEMBLY

February 19, 2021

Introduced by M. of A. FITZPATRICK, BRABENEC, BYRNES, DeSTEFANO, J. M. GIGLIO, DiPIETRO, HAWLEY, SALKA, TAGUE -- Multi-Sponsored by -- M. of A. BLANKENBUSH, MANKTELOW -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to veterans alternative exemption

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 490 of the laws of 2019, 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 (1) was discharged or released therefrom under honorable
9 conditions, or (2) has a qualifying condition, as defined in section
10 three hundred fifty of the executive law, and has received a discharge
11 other than bad conduct or dishonorable from such service, or (3) is a
12 discharged LGBT veteran, as defined in section three hundred fifty of
13 the executive law, and has received a discharge other than bad conduct
14 or dishonorable from such service, (ii) who was employed by the War
15 Shipping Administration or Office of Defense Transportation or their
16 agents as a merchant seaman documented by the United States Coast Guard
17 or Department of Commerce, or as a civil servant employed by the United
18 States Army Transport Service (later redesignated as the United States
19 Army Transportation Corps, Water Division) or the Naval Transportation
20 Service; and who served satisfactorily as a crew member during the peri-
21 od of armed conflict, December seventh, nineteen hundred forty-one, to
22 August fifteenth, nineteen hundred forty-five, aboard merchant vessels
23 in oceangoing, i.e., foreign, intercoastal, or coastwise service as such

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

LBD08117-01-1

1 terms are defined under federal law (46 USCA 10301 & 10501) and further
2 to include "near foreign" voyages between the United States and Canada,
3 Mexico, or the West Indies via ocean routes, or public vessels in ocean-
4 going service or foreign waters and who has received a Certificate of
5 Release or Discharge from Active Duty and a discharge certificate, or an
6 Honorable Service Certificate/Report of Casualty, from the department of
7 defense, (iii) who served as a United States civilian employed by the
8 American Field Service and served overseas under United States Armies
9 and United States Army Groups in world war II during the period of armed
10 conflict, December seventh, nineteen hundred forty-one through May
11 eighth, nineteen hundred forty-five, and who (1) was discharged or
12 released therefrom under honorable conditions, or (2) has a qualifying
13 condition, as defined in section three hundred fifty of the executive
14 law, and has received a discharge other than bad conduct or dishonorable
15 from such service, or (3) is a discharged LGBT veteran, as defined in
16 section three hundred fifty of the executive law, and has received a
17 discharge other than bad conduct or dishonorable from such service, (iv)
18 who served as a United States civilian Flight Crew and Aviation Ground
19 Support Employee of Pan American World Airways or one of its subsid-
20 iaries or its affiliates and served overseas as a result of Pan Ameri-
21 can's contract with Air Transport Command or Naval Air Transport Service
22 during the period of armed conflict, December fourteenth, nineteen
23 hundred forty-one through August fourteenth, nineteen hundred forty-
24 five, and who (1) was discharged or released therefrom under honorable
25 conditions, or (2) has a qualifying condition, as defined in section
26 three hundred fifty of the executive law, and has received a discharge
27 other than bad conduct or dishonorable from such service, or (3) is a
28 discharged LGBT veteran, as defined in section three hundred fifty of
29 the executive law, and has received a discharge other than bad conduct
30 or dishonorable from such service, [~~ex~~] (v) notwithstanding any other
31 provision of law to the contrary, who are members of the reserve compo-
32 nents of the armed forces of the United States who (1) received an
33 honorable discharge or release therefrom under honorable conditions, or
34 (2) has a qualifying condition, as defined in section three hundred
35 fifty of the executive law, and has received a discharge other than bad
36 conduct or dishonorable from such service, or (3) is a discharged LGBT
37 veteran, as defined in section three hundred fifty of the executive law,
38 and has received a discharge other than bad conduct or dishonorable from
39 such service, but are still members of the reserve components of the
40 armed forces of the United States provided that such members meet all
41 other qualifications under the provisions of this section, or (vi) who
42 served in the active military, naval, or air service for a period of
43 more than one hundred eighty-five days and received a compensation
44 rating of sixty percent or greater, from the United States veterans
45 administration or from the United States department of defense because
46 of a service connected disability.

47 § 2. This act shall take effect immediately; provided that the real
48 property tax exemptions authorized by section 458-a of the real property
49 tax law, as amended by section one of this act, shall first apply to
50 assessment rolls prepared on the basis of taxable status dates occurring
51 on or after August 30, 2008.