STATE OF NEW YORK

6315

2021-2022 Regular Sessions

IN SENATE

April 21, 2021

Introduced by Sen. RITCHIE -- 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 allowing the immediate family of a member of the armed forces killed in active duty to qualify for the alternate veterans exemption

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

Section 1. Subdivision 7 of section 458-a of the real property tax law, as added by chapter 326 of the laws of 2000 and paragraph (b) as amended by chapter 518 of the laws of 2013, is amended to read as follows:

7. (a) As used in this subdivision, "Gold Star [~~Parent"~~] **Family Member"** shall mean the parent**, spouse, child or sibling** of a [~~child~~] **person** who died in the line of duty while serving in the United States armed forces during a period of war.

(b) A county, city, town, village or school district may adopt a local law to include a Gold Star [~~Parent~~] **Family Member** within the definition of "qualified owner", as provided in paragraph (c) of subdivision one of this section, and to include property owned by a Gold Star [~~Parent~~] **Family Member** within the definition of "qualifying residential real property" as provided in paragraph (d) of subdivision one of this section, provided that such property shall be the primary residence of the Gold Star [~~Parent~~] **Family Member**.

(c) The additional exemption provided for in paragraph (c) of subdivision two of this section shall not apply to real property owned by a Gold Star [~~Parent~~] **Family Member**.

§ 2. This act shall take effect immediately.

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

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