

STATE OF NEW YORK

8218

IN SENATE

February 2, 2022

Introduced by Sen. GOUNARDES -- 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 tax exemptions for persons with disabilities

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

1 Section 1. Paragraph (b) and the closing paragraph of subdivision 2 of
2 section 459-c of the real property tax law, as amended by chapter 265 of
3 the laws of 2013, are amended to read as follows:

4 (b) a person with a disability is one who has a physical or mental
5 impairment, not due to current use of alcohol or illegal drug use, which
6 substantially limits such person's ability to engage in one or more
7 major life activities, such as caring for one's self, performing manual
8 tasks, walking, seeing, hearing, speaking, breathing, learning and work-
9 ing, and who (i) is certified to receive social security disability
10 insurance (SSDI) or supplemental security income (SSI) benefits under
11 the federal Social Security Act, or (ii) is certified to receive Rail-
12 road Retirement Disability benefits under the federal railroad Retire-
13 ment Act, or (iii) has received a certificate from the state commission
14 for the blind stating that such person is legally blind, or (iv) is
15 certified to receive a United States Postal Service disability pension,
16 or (v) is certified to receive a United States department of veterans
17 affairs disability pension pursuant to 38 U.S.C. §1521, or (vi) has
18 received an order from the chair of the workers' compensation board
19 pursuant to article two of the workers' compensation law determining an
20 award for compensation for permanent total disability, as such term is
21 defined in subdivision one of section fifteen of the workers' compen-
22 sation law, or of permanent partial disability, as such term is defined
23 in subdivision three of such section fifteen.

24 An award letter from the Social Security Administration or the Rail-
25 road Retirement Board, or a certificate from the state commission for
26 the blind, or an award letter from the United States Postal Service, or
27 an award letter from the United States department of veterans affairs,
28 or an order of determination of an award for compensation for permanent

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

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1 total disability or of permanent partial disability issued by the work-
2 ers' compensation board shall be submitted as proof of disability.
3 § 2. This act shall take effect on the ninetieth day after it shall
4 have become a law.