

# 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.

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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.