

STATE OF NEW YORK

6055--A

2021-2022 Regular Sessions

IN ASSEMBLY

March 5, 2021

Introduced by M. of A. WOERNER, GRIFFIN, BARNWELL, McMAHON, THIELE, D. ROSENTHAL, SIMPSON, MIKULIN, DURSO, McDONALD -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to clarifying the definition of veteran to include career members of the armed forces for purposes of the veterans alternative tax 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
24 terms are defined under federal law (46 USCA 10301 & 10501) and further

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

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1 to include "near foreign" voyages between the United States and Canada,
2 Mexico, or the West Indies via ocean routes, or public vessels in ocean-
3 going service or foreign waters and who has received a Certificate of
4 Release or Discharge from Active Duty and a discharge certificate, or an
5 Honorable Service Certificate/Report of Casualty, from the department of
6 defense, (iii) who served as a United States civilian employed by the
7 American Field Service and served overseas under United States Armies
8 and United States Army Groups in world war II during the period of armed
9 conflict, December seventh, nineteen hundred forty-one through May
10 eighth, nineteen hundred forty-five, and who (1) was discharged or
11 released therefrom under honorable conditions, or (2) has a qualifying
12 condition, as defined in section three hundred fifty of the executive
13 law, and has received a discharge other than bad conduct or dishonorable
14 from such service, or (3) is a discharged LGBT veteran, as defined in
15 section three hundred fifty of the executive law, and has received a
16 discharge other than bad conduct or dishonorable from such service, (iv)
17 who served as a United States civilian Flight Crew and Aviation Ground
18 Support Employee of Pan American World Airways or one of its subsid-
19 iaries or its affiliates and served overseas as a result of Pan Ameri-
20 can's contract with Air Transport Command or Naval Air Transport Service
21 during the period of armed conflict, December fourteenth, nineteen
22 hundred forty-one through August fourteenth, nineteen hundred forty-
23 five, and who (1) was discharged or released therefrom under honorable
24 conditions, or (2) has a qualifying condition, as defined in section
25 three hundred fifty of the executive law, and has received a discharge
26 other than bad conduct or dishonorable from such service, or (3) is a
27 discharged LGBT veteran, as defined in section three hundred fifty of
28 the executive law, and has received a discharge other than bad conduct
29 or dishonorable from such service, [~~or~~] (v) notwithstanding any other
30 provision of law to the contrary, who are members of the reserve compo-
31 nents of the armed forces of the United States who (1) received an
32 honorable discharge or release therefrom under honorable conditions, or
33 (2) has a qualifying condition, as defined in section three hundred
34 fifty of the executive law, and has received a discharge other than bad
35 conduct or dishonorable from such service, or (3) is a discharged LGBT
36 veteran, as defined in section three hundred fifty of the executive law,
37 and has received a discharge other than bad conduct or dishonorable from
38 such service, but are still members of the reserve components of the
39 armed forces of the United States provided that such members meet all
40 other qualifications under the provisions of this section, or (vi) who
41 shall be considered to have been discharged or released from active
42 military, naval, or air service under honorable conditions if: (1) the
43 individual served in the active military, naval, or air service for the
44 period of time such individual was obligated to serve at the time of
45 entry into service; (2) the individual was not discharged or released
46 from such service at the time of completing such period of obligation
47 due to an intervening enlistment or reenlistment; (3) the individual
48 would have been eligible for a discharge or release under conditions
49 other than dishonorable at such time except for such intervening enlist-
50 ment or reenlistment; and (4) the individual served in the active mili-
51 tary, naval, or air service for a period of at least ten years, provided
52 that such individual meets all other qualifications under the provisions
53 of this section.

54 § 2. This act shall take effect immediately.