STATE OF NEW YORK

5235

2021-2022 Regular Sessions

IN SENATE

February 26, 2021

Introduced by Sen. SKOUFIS -- 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 tax law, the executive law, the economic development law, the public officers law and the real property tax law, in relation to expanding the definition of veteran to include members of the United States public health service

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

Section 1. Subparagraph (A) of paragraph 2 of subsection (a-2) of section 606 of the tax law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

(A) who served on active duty in the United States army, navy, air force, marine corps, coast guard or the reserves thereof, or who served in active military service of the United States as a member of the army national guard, air national guard, New York guard or New York naval militia**, or who served as a member of the United States public health service**; who (i) was released from active duty by general or honorable discharge after September eleventh, two thousand one, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service after September eleventh, two thousand one, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service after September eleventh, two thousand one;

§ 2. Subparagraph (A) of paragraph 2 of subsection (g-1) of section 1511 of the tax law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

(A) who served on active duty in the United States army, navy, air force, marine corps, coast guard or the reserves thereof, or who served in active military service of the United States as a member of the army national guard, air national guard, New York guard or New York naval militia**, or who served on active duty as a member of the United States**

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

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public health service; who (i) was released from active duty by general or honorable discharge after September eleventh, two thousand one, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service after September eleventh, two thousand one, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service after September eleventh, two thousand one;

§ 3. Subparagraph 1 of paragraph (b) of subdivision 29 of section 210-B of the tax law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

(1) who served on active duty in the United States army, navy, air force, marine corps, coast guard or the reserves thereof, or who served in active military service of the United States as a member of the army national guard, air national guard, New York guard or New York naval militia, or who served on active duty as a member of the United States public health service; who (i) was released from active duty by general or honorable discharge after September eleventh, two thousand one, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service after September eleventh, two thousand one, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service after September eleventh, two thousand one;

§ 4. Subdivisions 3 and 9 of section 350 of the executive law, subdivision 9 as added by chapter 490 of the laws of 2019, are amended to read as follows:

3. The term "veteran" means a person, male or female, resident of this state, who has served in the active military or naval service of the United States or the active service of the United States public health service during a war in which the United States engaged and who has been released from such service otherwise than by dishonorable discharge, or who has been furloughed to the reserve.

9. The term "discharged LGBT veteran" means a veteran who was discharged less than honorably from military [~~or~~], naval or public health service of the United States due to their sexual orientation or gender identity or expression, as those terms are defined in section two hundred ninety-two of this chapter, or statements, consensual sexual conduct, or consensual acts relating to sexual orientation, gender identity or expression, or the disclosure of such statements, conduct, or acts, that were prohibited by the military or naval service at the time of discharge. The division shall establish a consistent and uniform process to determine whether a veteran qualifies as a discharged LGBT veteran under this subdivision, including, at a minimum, standards for verifying a veteran's status as a discharged LGBT veteran, and a method of demonstrating eligibility as a discharged LGBT veteran.

§ 5. The opening paragraph of paragraph a and paragraph c of subdivision 1 of section 364 of the executive law, the opening paragraph of paragraph a as amended by chapter 490 of the laws of 2019 and paragraph c as added by chapter 751 of the laws of 1985, are amended to read as follows:

The word "veteran," as used in this article shall be taken to mean and include any person who is a resident of the state of New York, and who (i) has been or may be given an honorable, general or ordinary discharge

or any other form of release from such service, except a dishonorable discharge, a bad conduct discharge, an undesirable discharge, a discharge without honor or a discharge for the good of the service, or (ii) has a qualifying condition, as defined in section three hundred fifty of this article, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of this article, and has received a discharge other than bad conduct or dishonorable from such service, and who (iv) was a recipient of the armed forces expeditionary medal, the navy expeditionary medal or the marine corps expeditionary medal for participation in operations in Lebanon from June first, nineteen hundred eighty-three to December first, nineteen hundred eighty-seven, in Grenada from October twenty-third, nineteen hundred eighty-three to November twenty-first, nineteen hundred eighty-three, or in Panama from December twentieth, nineteen hundred eighty-nine to January thirty-first, nineteen hundred ninety, or (v) served on active duty for ninety days or more in the armed forces of the United States **or the United States public health service** during any one of the following wars or hostilities:

c. The term "active duty" as used in this article shall mean full time duty in the armed forces **or the United States public health service**, other than active duty for training; provided, however, that "active duty" shall also include any period of active duty for training during which the individual concerned was disabled or died from a disease or injury incurred or aggravated during such period.

§ 6. Subdivision 3 of section 369-b of the executive law, as added by chapter 557 of the laws of 2013, is amended to read as follows:

3. "Veteran" shall mean an individual who served on active duty in the United States army, navy, marine corps, air force, coast guard or the reserves component, or who served in active military service of the United States as a member of the army national guard, air national guard, New York guard or New York naval militia**, or who served in active service as a member of the United States public health service**, who was released from such service otherwise then by dishonorable discharge after September eleventh, two thousand one.

§ 7. Subdivisions 5 and 7 of section 369-h of the executive law, subdivision 5 as added by chapter 22 of the laws of 2014 and subdivision 7 as amended by chapter 490 of the laws of 2019, are amended to read as follows:

5. "Service-disabled veteran" shall mean (a) in the case of the United States army, navy, air force, marines, coast guard, army national guard or air national guard and/or reserves thereof, **or the United States public health service,** a veteran who received a compensation rating of ten percent or greater from the United States department of veterans affairs or from the United States department of defense because of a service-connected disability incurred in the line of duty, and (b) in the case of the New York guard or the New York naval militia and/or reserves thereof, a veteran who certifies, pursuant to the rules and regulations promulgated by the director, to having incurred an injury equivalent to a compensation rating of ten percent or greater from the United States department of veterans affairs or from the United States department of defense because of a service-connected disability incurred in the line of duty.

7. "Veteran" shall mean a person who served in the United States army, navy, air force, marines, coast guard, and/or reserves thereof, and/or in the army national guard, air national guard, New York guard and/or

the New York naval militia, **and/or who served as a member of the United States public health service,** and who (i) has received an honorable or general discharge from such service, or (ii) has a qualifying condition, as defined in section three hundred fifty of this chapter, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of this chapter, and has received a discharge other than bad conduct or dishonorable from such service.

§ 8. Subdivision 6 of section 210 of the economic development law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

6. "Veteran" shall mean a person who served in the United States army, navy, air force, marines, coast guard, and/or reserves thereof, and/or in the army national guard, air national guard, New York guard and/or **the** New York naval militia**, and/or who served as a member of the United States public health service,** and who (a) has received an honorable or general discharge from such service, or (b) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (c) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service.

§ 9. Section 63 of the public officers law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

§ 63. Leave of absence for veterans on Memorial day and Veterans' day. It shall be the duty of the head of every public department and of every court of the state of New York, of every superintendent or foreman on the public works of said state, of the county officers of the several counties of said state, of the town officers of the various towns in this state, of the fire district officers of the various fire districts in this state, and of the head of every department, bureau and office in the government of the various cities and villages in this state, and the officers of any public benefit corporation or any public authority of this state, or of any public benefit corporation or public authority of any county or subdivision of this state, to give leave of absence with pay for twenty-four hours on the day prescribed by law as a public holiday for the observance of Memorial day and on the eleventh day of November, known as Veterans' day, to every person in the service of the state, the county, the town, the fire district, the city or village, the public benefit corporation or public authority of this state, or any public benefit corporation or public authority of any county or subdivision of this state, as the case may be, (i) who served on active duty in the armed forces of the United States during world war I or world war II, or who was employed by the War Shipping Administration or Office of Defense Transportation or their agents as a merchant seaman documented by the United States Coast Guard or Department of Commerce, or as a civil servant employed by the United States Army Transport Service (later redesignated as the United States Army Transportation Corps, Water Division) or the Naval Transportation Service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 & 10501) and further to include "near foreign" voyages between the United States and Canada, Mexico, or the West Indies via ocean routes, or public vessels in oceangoing service or

foreign waters and who has received a Certificate of Release or Discharge from Active Duty and a discharge certificate, or an Honorable Service Certificate/Report of Casualty, from the Department of Defense, or who served as a United States civilian employed by the American Field Service and served overseas under United States Armies and United States Army Groups in world war II during the period of armed conflict, December seventh, nineteen hundred forty-one through May eighth, nineteen hundred forty-five, and who (a) was discharged or released therefrom under honorable conditions, or (b) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (c) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service or who served as a United States civilian Flight Crew and Aviation Ground Support Employee of Pan American World Airways or one of its subsidiaries or its affiliates and served overseas as a result of Pan American's contract with Air Transport Command or Naval Air Transport Service during the period of armed conflict, December fourteenth, nineteen hundred forty-one through August fourteenth, nineteen hundred forty-five, and who (d) was discharged or released therefrom under honorable conditions, or (e) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (f) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service or during the period of the Korean conflict at any time between the dates of June twenty-seventh, nineteen hundred fifty and January thirty-first, nineteen hundred fifty-five, or during the period of the Vietnam conflict from the twenty-eighth day of February, nineteen hundred sixty-one to the seventh day of May, nineteen hundred seventy-five, or (ii) who served on active duty in the armed forces of the United States and who was a recipient of the armed forces expeditionary medal, navy expeditionary medal or marine corps expeditionary medal for participation in operations in Lebanon from June first, nineteen hundred eighty-three to December first, nineteen hundred eighty-seven, in Grenada from October twenty-third, nineteen hundred eighty-three to November twenty-first, nineteen hundred eighty-three, or in Panama from December twentieth, nineteen hundred eighty-nine to January thirty-first, nineteen hundred ninety, or (iii) who served in the armed forces of a foreign country allied with the United States during world war I or world war II, or during the period of the Korean conflict at any time between June twenty-seventh, nineteen hundred fifty and January thirty-first, nineteen hundred fifty-five, or during the period of the Vietnam conflict from the twenty-eighth day of February, nineteen hundred sixty-one to the seventh day of May, nineteen hundred seventy-five, or during the period of the Persian Gulf conflict from the second day of August, nineteen hundred ninety to the end of such conflict, or who served on active duty in the army or navy or marine corps or air force or coast guard of the United States, and who (a) was honorably discharged or separated from such service under honorable conditions, or (b) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (c) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from

such service except where such action would endanger the public safety or the safety or health of persons cared for by the state, in which event such persons shall be entitled to leave of absence with pay on another day in lieu thereof**, or (iv) who served on active duty in the United States public health service, and who (a) was honorably discharged or separated from such service under honorable conditions, or (b) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (c) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service except where such action would endanger the public safety or the safety or health of persons cared for by the state, in which event such persons shall be entitled to leave of absence with pay on another day in lieu thereof**. All such persons who are compensated on a per diem, hourly, semi-monthly or monthly basis, with or without maintenance, shall also be entitled to leave of absence with pay under the provisions of this section and no deduction in vacation allowance or budgetary allowable number of working days shall be made in lieu thereof. A refusal to give such leave of absence to one entitled thereto shall be neglect of duty.

§ 10. Subdivision 4-a of section 458 of the real property tax law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

4-a. For the purposes of this section, the term "military or naval services" shall be deemed to also include service: (a) by a person who was employed by the War Shipping Administration or Office of Defense Transportation or their agents as a merchant seaman documented by the United States Coast Guard or Department of Commerce, or as a civil servant employed by the United States Army Transport Service (later redesignated as the United States Army Transportation Corps, Water Division) or the Naval Transportation Service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 & 10501) and further to include "near foreign" voyages between the United States and Canada, Mexico, or the West Indies via ocean routes, or public vessels in oceangoing service or foreign waters and who has received a Certificate of Release or Discharge from Active Duty and a discharge certificate, or an Honorable Service Certificate/Report of Casualty, from the department of defense; (b) service by a United States civilian employed by the American Field Service who served overseas under United States Armies and United States Army Groups in world war II during the period of armed conflict, December seventh, nineteen hundred forty-one through May eighth, nineteen hundred forty-five, and who (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service; [~~or~~] (c) service by a United States civilian Flight Crew and Aviation Ground Support Employee of Pan American World Airways or one of its subsidiaries or its affiliates who served overseas as a result of Pan Ameri-

can's contract with Air Transport Command or Naval Air Transport Service during the period of armed conflict, December fourteenth, nineteen hundred forty-one through August fourteenth, nineteen hundred forty-five, and who (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service**; or (d) service by a member of the United States public health service and who (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service**.

§ 11. Paragraph (e) of subdivision 1 of section 458-a of the real property tax law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

(e) "Veteran" means a person (i) who served in the active military, naval, or air service during a period of war, or who was a recipient of the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, and who (1) was discharged or released therefrom under honorable conditions, or (2) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (3) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, (ii) who was employed by the War Shipping Administration or Office of Defense Transportation or their agents as a merchant seaman documented by the United States Coast Guard or Department of Commerce, or as a civil servant employed by the United States Army Transport Service (later redesignated as the United States Army Transportation Corps, Water Division) or the Naval Transportation Service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 & 10501) and further to include "near foreign" voyages between the United States and Canada, Mexico, or the West Indies via ocean routes, or public vessels in oceangoing service or foreign waters and who has received a Certificate of Release or Discharge from Active Duty and a discharge certificate, or an Honorable Service Certificate/Report of Casualty, from the department of defense, (iii) who served as a United States civilian employed by the American Field Service and served overseas under United States Armies and United States Army Groups in world war II during the period of armed conflict, December seventh, nineteen hundred forty-one through May eighth, nineteen hundred forty-five, and who (1) was discharged or released therefrom under honorable conditions, or (2) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (3) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a

discharge other than bad conduct or dishonorable from such service, (iv) who served as a United States civilian Flight Crew and Aviation Ground Support Employee of Pan American World Airways or one of its subsidiaries or its affiliates and served overseas as a result of Pan American's contract with Air Transport Command or Naval Air Transport Service during the period of armed conflict, December fourteenth, nineteen hundred forty-one through August fourteenth, nineteen hundred forty-five, and who (1) was discharged or released therefrom under honorable conditions, or (2) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (3) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, [~~or~~] (v) notwithstanding any other provision of law to the contrary, who are members of the reserve components of the armed forces of the United States who (1) received an honorable discharge or release therefrom under honorable conditions, or (2) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (3) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, but are still members of the reserve components of the armed forces of the United States provided that such members meet all other qualifications under the provisions of this section**, or (vi) who served as a member of the United States public health service and who (1) was discharged or released therefrom under honorable conditions, or (2) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (3) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service**.

§ 12. Paragraphs (a) and (c) of subdivision 1 of section 458-b of the real property tax law, paragraph (a) as amended by chapter 490 of the laws of 2019 and paragraph (c) as added by chapter 655 of the laws of 2007, are amended to read as follows:

(a) "Cold War veteran" means a person, male or female, who served on active duty in the United States armed forces **or the United States public health service**, during the time period from September second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, and (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service.

(c) "Active duty" means full-time duty in the United States armed forces **or the United States public health service**, other than active duty for training.

§ 13. This act shall take effect immediately, provided, however, that the amendments to subdivisions 5 and 7 of section 369-h of the executive law made by section seven of this act shall not affect the repeal of such section and shall be deemed repealed therewith.