STATE OF NEW YORK

4362

2023-2024 Regular Sessions

IN ASSEMBLY

February 14, 2023

Introduced by M. of A. FITZPATRICK, BRABENEC, BYRNES, DeSTEFANO, J. M. GIGLIO, DiPIETRO, HAWLEY, 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:

Section 1. Paragraph (e) of subdivision 1 of section 458-a of the real property tax law, as amended by section 83 of part PP of chapter 56 of the laws of 2022, 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 one of the veterans' services 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 one of the veterans' services 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

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

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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 ocean-going 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 one of the veterans' services 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 one of the veterans' services 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 one of the veterans' services 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 one of the veterans' services 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 one of the veterans' services 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 one of the veterans' services 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 in the active military, naval, or air service for a period of more than one hundred eighty-five days and received a compensation rating of sixty percent or greater, from the United States veterans administration or from the United States department of defense because of a service connected disability**.

§ 2. This act shall take effect immediately; provided, however, that if section 83 of part PP of chapter 56 of the laws of 2022 shall not have taken effect on or before such date then section one of this act shall take effect on the same date and in the same manner as such section of such part of such chapter of the laws of 2022 takes effect; and provided further that the real property tax exemptions authorized by section 458-a of the real property tax law, as amended by section one of this act, shall first apply to assessment rolls prepared on the basis of taxable status dates occurring on or after August 30, 2008.