

# STATE OF NEW YORK

2574

2023-2024 Regular Sessions

## IN SENATE

January 23, 2023

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 section 2 of  
3 part B of chapter 686 of the laws of 2022, are amended to read as  
4 follows:

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

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

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1 An award letter from the Social Security Administration or the Rail-  
2 road Retirement Board, or a certificate from the state commission for  
3 the blind, or an award letter from the United States Postal Service, or  
4 an award letter from the United States department of veterans affairs,  
5 or an order of determination of an award for compensation for permanent  
6 total disability or of permanent partial disability issued by the work-  
7 ers' compensation board shall be submitted as proof of disability.

8 § 2. This act shall take effect on the ninetieth day after it shall  
9 have become a law.