STATE OF NEW YORK

5967

2023-2024 Regular Sessions

IN SENATE

March 23, 2023

Introduced by Sens. HARCKHAM, TEDISCO -- 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 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:

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 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-

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

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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 shall be considered to have been discharged or released from active military, naval, or air service under honorable conditions if: (1) the individual served in the active military, naval, or air service for the period of time such individual was obligated to serve at the time of entry into service; (2) the individual was not discharged or released from such service at the time of completing such period of obligation due to an intervening enlistment or reenlistment; (3) the individual would have been eligible for a discharge or release under conditions other than dishonorable at such time except for such intervening enlistment or reenlistment; and (4) the individual served in the active military, naval, or air service for a period of at least ten years, provided that such individual meets all other qualifications under the provisions of this section**.

§ 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 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.