

STATE OF NEW YORK

6058

2025-2026 Regular Sessions

IN ASSEMBLY

February 26, 2025

Introduced by M. of A. FITZPATRICK, BRABENEC, DeSTEFANO, 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:

1 Section 1. Paragraph (e) of subdivision 1 of section 458-a of the real
2 property tax law, as amended by chapter 611 of the laws of 2023, 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 one
10 of the veterans' services law, and has received a discharge other than
11 bad conduct or dishonorable from such service, or (3) is a discharged
12 LGBT veteran, as defined in section one of the veterans' services law,
13 and has received a discharge other than bad conduct or dishonorable from
14 such service, (ii) who was employed by the War Shipping Administration
15 or Office of Defense Transportation or their agents as a merchant seaman
16 documented by the United States Coast Guard or Department of Commerce,
17 or as a civil servant employed by the United States Army Transport
18 Service (later redesignated as the United States Army Transportation
19 Corps, Water Division) or the Naval Transportation Service; and who
20 served satisfactorily as a crew member during the period of armed
21 conflict, December seventh, nineteen hundred forty-one, to August
22 fifteenth, nineteen hundred forty-five, aboard merchant vessels in
23 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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1 terms are defined under federal law (46 USCA 10301 & 10501) and further
2 to include "near foreign" voyages between the United States and Canada,
3 Mexico, or the West Indies via ocean routes, or public vessels in ocean-
4 going service or foreign waters and who has received a Certificate of
5 Release or Discharge from Active Duty and a discharge certificate, or an
6 Honorable Service Certificate/Report of Casualty, from the department of
7 defense, (iii) who served as a United States civilian employed by the
8 American Field Service and served overseas under United States Armies
9 and United States Army Groups in world war II during the period of armed
10 conflict, December seventh, nineteen hundred forty-one through May
11 eighth, nineteen hundred forty-five, and who (1) was discharged or
12 released therefrom under honorable conditions, or (2) has a qualifying
13 condition, as defined in section one of the veterans' services law, and
14 has received a discharge other than bad conduct or dishonorable from
15 such service, or (3) is a discharged LGBT veteran, as defined in section
16 one of the veterans' services law, and has received a discharge other
17 than bad conduct or dishonorable from such service, (iv) who served as a
18 United States civilian Flight Crew and Aviation Ground Support Employee
19 of Pan American World Airways or one of its subsidiaries or its affil-
20 iates and served overseas as a result of Pan American's contract with
21 Air Transport Command or Naval Air Transport Service during the period
22 of armed conflict, December fourteenth, nineteen hundred forty-one
23 through August fourteenth, nineteen hundred forty-five, and who (1) was
24 discharged or released therefrom under honorable conditions, or (2) has
25 a qualifying condition, as defined in section one of the veterans'
26 services law, and has received a discharge other than bad conduct or
27 dishonorable from such service, or (3) is a discharged LGBT veteran, as
28 defined in section one of the veterans' services law, and has received a
29 discharge other than bad conduct or dishonorable from such service, (v)
30 notwithstanding any other provision of law to the contrary, who are
31 members of the reserve components of the armed forces of the United
32 States who (1) received an honorable discharge or release therefrom
33 under honorable conditions, or (2) has a qualifying condition, as
34 defined in section one of the veterans' services law, and has received a
35 discharge other than bad conduct or dishonorable from such service, or
36 (3) is a discharged LGBT veteran, as defined in section one of the
37 veterans' services law, and has received a discharge other than bad
38 conduct or dishonorable from such service, but are still members of the
39 reserve components of the armed forces of the United States provided
40 that such members meet all other qualifications under the provisions of
41 this section, ~~(v)~~ (vi) who shall be considered to have been discharged
42 or released from active military service of the United States under
43 honorable conditions if: (1) the individual served in the active mili-
44 tary service of the United States for the period of time such individual
45 was obligated to serve at the time of entry into service; (2) the indi-
46 vidual was not discharged or released from such service at the time of
47 completing such period of obligation due to an intervening enlistment or
48 reenlistment; (3) the individual would have been eligible for a
49 discharge or release under conditions other than dishonorable at such
50 time except for such intervening enlistment or reenlistment; and (4) the
51 individual served in the active military service of the United States
52 for a period of at least ten years, provided that such individual meets
53 all other qualifications under the provisions of this section, or (vii)
54 who served in the active military, naval, or air service for a period of
55 more than one hundred eighty-five days and received a compensation
56 rating of sixty percent or greater, from the United States veterans

1 administration or from the United States department of defense because
2 of a service connected disability.

3 § 2. This act shall take effect immediately; provided, however, that
4 the real property tax exemptions authorized by section 458-a of the real
5 property tax law, as amended by section one of this act, shall first
6 apply to assessment rolls prepared on the basis of taxable status dates
7 occurring on or after August 30, 2008.