

# STATE OF NEW YORK

777

2025-2026 Regular Sessions

## IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. E. BROWN -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, the tax law, the education law, the labor law and the veterans' services law, in relation to providing financial support and educational opportunity, expanding health care access, and increasing workforce protections for disabled veterans and such disabled veterans' families

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

1 Section 1. Short title. This act shall be known and may be cited as  
2 the "veteran support and opportunity act".  
3 § 2. Legislative intent. The legislature finds that veterans with one  
4 hundred percent disability status have made significant sacrifices for  
5 their country and, in return, deserve to live without financial hard-  
6 ship, inadequate health care, or limited opportunities for themselves  
7 and their families. The financial challenges faced by these veterans,  
8 including the burden of high property taxes and inflation, create obsta-  
9 cles to their well-being, putting them at risk of homelessness and  
10 limiting their ability to provide for their families. The health care  
11 needs of disabled veterans are often unmet, and the access to timely,  
12 comprehensive care is critical to their physical and mental health. The  
13 educational needs of veterans' families are equally important; they  
14 should have access to tuition-free education, including private schools,  
15 colleges, and specialized programs. Veterans should not face job  
16 discrimination or limitations in accessing the care and time off they  
17 need to balance their health with employment. It is the intent of this  
18 legislation to provide financial relief, health care, educational oppor-  
19 tunities, and workforce protections to one hundred percent disabled  
20 veterans and their families, to honor such veterans' service and ensure  
21 their quality of life is maintained.

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

LBD00314-01-5

1 § 3. Subdivision 2 of section 458-a of the real property tax law is  
2 amended by adding a new paragraph (e) to read as follows:

3 (e) Notwithstanding the provisions of paragraphs (a), (b) and (c) of  
4 this subdivision, a county, city, town, village or school district,  
5 acting by and through its governing body, shall grant to a veteran, or  
6 the unmarried surviving spouse of such veteran, who served in a combat  
7 theatre or combat zone of operations, and who is or was a one hundred  
8 percent disabled veteran, a one hundred percent exemption from real  
9 property taxation. The local maximum exemption allowance adopted by a  
10 local law pursuant to paragraph (d) of this subdivision shall not apply  
11 to such exemptions of one hundred percent disabled veterans. "One  
12 hundred percent disabled veteran" means a veteran who (i) received a  
13 compensation rating of one hundred percent from the United States  
14 department of veterans' affairs or the United States department of  
15 defense because of a service-connected disability incurred in the line  
16 of duty and (ii) is certified by the United States department of veter-  
17 ans' affairs or the United States department of defense as entitled to  
18 receive disability payments upon the certification of the United States  
19 department of veterans' affairs or the United States department of  
20 defense for a disability incurred in the line of duty.

21 § 4. Paragraph (b) of subdivision 2 of section 459-c of the real prop-  
22 erty tax law, as amended by chapter 6 of the laws of 2024, is amended to  
23 read as follows:

24 (b) a person with a disability is one who has a physical or mental  
25 impairment, not due to current use of alcohol or illegal drug use, which  
26 substantially limits such person's ability to engage in one or more  
27 major life activities, such as caring for one's self, performing manual  
28 tasks, walking, seeing, hearing, speaking, breathing, learning and work-  
29 ing, and who (i) is certified to receive social security disability  
30 insurance (SSDI) or supplemental security income (SSI) benefits under  
31 the federal Social Security Act, or (ii) is certified to receive Rail-  
32 road Retirement Disability benefits under the federal railroad retire-  
33 ment Act, or (iii) has received a certificate from the state commission  
34 for the blind stating that such person is legally blind, or (iv) is  
35 certified to receive a United States Postal Service disability pension,  
36 or (v) ~~[is certified to receive a United States department of veterans~~  
37 ~~affairs disability pension pursuant to 38 U.S.C. §1521, or (vi)]~~ has  
38 received an order from the chair of the workers' compensation board  
39 pursuant to article two of the workers' compensation law determining an  
40 award for compensation for (A) permanent total disability, as described  
41 in subdivision one of section fifteen of the workers' compensation law,  
42 or (B) permanent partial disability, as described in subdivision three  
43 of such section fifteen of the workers' compensation law, provided that  
44 the governing board of a municipality, after a public hearing, may adopt  
45 a local law or resolution establishing an adjustment percentage to be  
46 applied to the exemption percentage schedule established in paragraph  
47 (b) of subdivision one of this section, for exemptions based upon perma-  
48 nent partial disabilities. Such adjustment percentage shall not be less  
49 than fifty percent, and not more than one hundred percent.

50 An award letter from the Social Security Administration or the Rail-  
51 road Retirement Board, or a certificate from the state commission for  
52 the blind, or an award letter from the United States Postal Service, ~~[or~~  
53 ~~an award letter from the United States department of veterans affairs,~~  
54 or an order of determination of an award for compensation for permanent  
55 total disability or for permanent partial disability issued by the work-  
56 ers' compensation board shall be submitted as proof of disability.

1 § 5. Subsection (i) of section 601 of the tax law is relettered  
2 subsection (j) and a new subsection (i) is added to read as follows:

3 (i) One hundred percent disabled veterans. Notwithstanding the  
4 provisions of subsections (a), (b), (c) and (d) of this section and any  
5 other provision of this article, for taxable years beginning on and  
6 after January first, two thousand twenty-five, the gross income of a  
7 resident individual who is a one hundred percent disabled veteran shall  
8 be exempt from tax under this article regardless of whether such income  
9 is subject to federal income taxation. "One hundred percent disabled  
10 veteran" means a veteran who (i) received a compensation rating of one  
11 hundred percent from the United States department of veterans' affairs  
12 or the United States department of defense because of a service-connect-  
13 ed disability incurred in the line of duty and (ii) is certified by the  
14 United States department of veterans' affairs or the United States  
15 department of defense as entitled to receive disability payments upon  
16 the certification of the United States department of veterans' affairs  
17 or the United States department of defense for a disability incurred in  
18 the line of duty.

19 § 6. Subparagraph (c) of paragraph 1 of subsection (e) of section 606  
20 of the tax law, as amended by chapter 713 of the laws of 1996, is relet-  
21 tered subparagraph (C) and amended to read as follows:

22 (C) "Household gross income" means the aggregate adjusted gross income  
23 of all members of the household for the taxable year as reported for  
24 federal income tax purposes, or which would be reported as adjusted  
25 gross income if a federal income tax return were required to be filed,  
26 with the modifications in subsection (b) of section six hundred twelve  
27 but without the modifications in subsection (c) of such section, plus  
28 any portion of the gain from the sale or exchange of property otherwise  
29 excluded from such amount; earned income from sources without the United  
30 States excludable from federal gross income by section nine hundred  
31 eleven of the internal revenue code; support money not included in  
32 adjusted gross income; nontaxable strike benefits; supplemental security  
33 income payments; the gross amount of any pension or annuity benefits to  
34 the extent not included in such adjusted gross income (including, but  
35 not limited to, railroad retirement benefits and all payments received  
36 under the federal social security act and veterans' disability pensions;  
37 provided, however, that household gross income for one hundred percent  
38 disabled veterans shall not include payments received under federal  
39 veterans' disability pensions); nontaxable interest received from the  
40 state of New York, its agencies, instrumentalities, public corporations,  
41 or political subdivisions (including a public corporation created pursu-  
42 ant to agreement or compact with another state or Canada); workers'  
43 compensation; the gross amount of "loss-of-time" insurance; and the  
44 amount of cash public assistance and relief, other than medical assist-  
45 ance for the needy, paid to or for the benefit of the qualified taxpayer  
46 or members of [~~his~~] such qualified taxpayer's household. Household gross  
47 income shall not include surplus foods or other relief in kind or  
48 payments made to individuals because of [~~their~~] such individuals' status  
49 as victims of Nazi persecution as defined in P.L. 103-286. Provided,  
50 further, household gross income for children and spouses of one hundred  
51 percent disabled veterans shall not include scholarships or other finan-  
52 cial assistance awarded pursuant to article thirteen or part two of  
53 article fourteen of the education law. Provided, further, household  
54 gross income shall only include all such income received by all members  
55 of the household while members of such household. "One hundred percent  
56 disabled veteran" means a veteran who (i) received a compensation rating

1 of one hundred percent from the United States department of veterans'  
2 affairs or the United States department of defense because of a  
3 service-connected disability incurred in the line of duty and (ii) is  
4 certified by the United States department of veterans' affairs or the  
5 United States department of defense as entitled to receive disability  
6 payments upon the certification of the United States department of  
7 veterans' affairs or the United States department of defense for a disa-  
8 bility incurred in the line of duty.

9 § 7. Section 604 of the education law is amended by adding a new  
10 subdivision 13 to read as follows:

11 13. Regents awards for children and spouses of one hundred percent  
12 disabled veterans.

13 § 8. The education law is amended by adding a new section 668-h to  
14 read as follows:

15 § 668-h. Regents awards for children and spouses of one hundred  
16 percent disabled veterans. 1. Eligible groups. Awards shall be made to  
17 students each of whom has a parent, step-parent where the student is the  
18 dependent of the step-parent even if the student's biological parent is  
19 still living, or spouse who is a veteran who (i) received a compensation  
20 rating of one hundred percent from the United States department of  
21 veterans' affairs or the United States department of defense because of  
22 a service-connected disability incurred in the line of duty and (ii) is  
23 certified by the United States department of veterans' affairs or the  
24 United States department of defense as entitled to receive disability  
25 payments upon the certification of the United States department of  
26 veterans' affairs or the United States department of defense for a disa-  
27 bility incurred in the line of duty.

28 2. Determinations of disability. Determinations concerning disability  
29 or death by the United States department of veterans' affairs or the  
30 United States department of defense shall be conclusive.

31 3. Amount and duration. Every recipient shall receive the payment of  
32 tuition and other fees and charges, less the amounts payable for such  
33 purposes from scholarships or other financial assistance awarded said  
34 student pursuant to article thirteen of this title or part two of this  
35 article. Any award pursuant to this section shall be inclusive of any  
36 amount the student would otherwise be eligible for pursuant to section  
37 six hundred sixty-eight of this subpart. Awards under this section shall  
38 be payable for each of not more than four academic years of undergradu-  
39 ate study or five academic years if a program normally requires five  
40 years, as defined by the commissioner pursuant to article thirteen of  
41 this title.

42 § 9. The labor law is amended by adding a new section 202-m to read as  
43 follows:

44 § 202-m. Leave of absence for disabled veterans. 1. For the purposes  
45 of this section, the following terms shall have the following meanings:

46 (a) "Adverse personnel action" means any discipline, including issuing  
47 a notice of discipline, discharge, suspension, demotion, penalization,  
48 or discrimination against an employee.

49 (b) "Disabled veterans leave of absence" means unlimited leave of  
50 absence provided to one hundred disabled veterans for medical appoint-  
51 ments, treatments, and health-related needs relating to or in connection  
52 with a disability incurred in the line of duty.

53 (c) "Employee" means a person who performs services for hire for an  
54 employer, for an average of twenty or more hours per week, and includes  
55 all individuals employed at any site owned or operated by an employer  
56 but shall not include an independent contractor.

1 (d) "Employer" means a person or entity that employs twenty or more  
2 employees at at least one site and includes an individual, corporation,  
3 partnership, association, nonprofit organization, group of persons,  
4 state, county, town, city, school district, public authority or other  
5 governmental subdivision of any kind.

6 (e) "One hundred percent disabled veteran" means a veteran who (i)  
7 received a compensation rating of one hundred percent from the United  
8 States department of veterans' affairs or the United States department  
9 of defense because of a service-connected disability incurred in the  
10 line of duty and (ii) is certified by the United States department of  
11 veterans' affairs or the United States department of defense as entitled  
12 to receive disability payments upon the certification of the United  
13 States department of veterans' affairs or the United States department  
14 of defense for a disability incurred in the line of duty.

15 2. An employer shall grant unlimited disabled veterans leave of  
16 absence to all employees who are one hundred percent disabled veterans  
17 in order for such employee to attend medical appointments, receive  
18 treatments, or manage such employee's health conditions.

19 3. An employer shall not take any adverse personnel action against a  
20 one hundred percent disabled veteran regarding such one hundred disabled  
21 veteran's employment because such one hundred percent disabled veteran:

22 (a) utilizes, or requests to utilize, sick leave or any other avail-  
23 able leave due to a disability incurred in the line of duty; or

24 (b) obtains or requests to obtain a leave of absence pursuant to this  
25 section.

26 4. This section shall not affect an employee's rights with respect to  
27 any other employee benefit otherwise provided by law.

28 § 10. Section 4 of the veterans' services law is amended by adding a  
29 new subdivision 39 to read as follows:

30 39. To provide information regarding resources that are available to  
31 assist veterans in obtaining financial support by maintaining a veter-  
32 ans' financial support portal on the department's internet website. Such  
33 portal shall provide virtual links to appropriate governmental programs  
34 on the federal and state levels and information on tax relief and  
35 student financial aid available to veterans and veterans' families. The  
36 department may consult with the department of taxation and finance and  
37 the department of education. The department shall make reference to such  
38 information pursuant to subdivisions five, six and seven of this section  
39 and the annual report to the governor and the legislature as provided in  
40 subdivision seventeen of this section. Such information required under  
41 this subdivision shall be maintained and updated annually. The informa-  
42 tion may also be made available in printed form.

43 § 11. Severability clause. If any clause, sentence, paragraph, subdi-  
44 vision, section or part of this act shall be adjudged by any court of  
45 competent jurisdiction to be invalid, such judgment shall not affect,  
46 impair, or invalidate the remainder thereof, but shall be confined in  
47 its operation to the clause, sentence, paragraph, subdivision, section  
48 or part thereof directly involved in the controversy in which such judg-  
49 ment shall have been rendered. It is hereby declared to be the intent of  
50 the legislature that this act would have been enacted even if such  
51 invalid provisions had not been included herein.

52 § 12. This act shall take effect January 1, 2026.