

STATE OF NEW YORK

792

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. ROSENTHAL -- read once and referred to the
Committee on Aging

AN ACT to amend the real property tax law, in relation to excluding veterans' benefits and workers' compensation benefits from the definition of income for purposes of the senior citizen rent increase exemptions (SCRIE) program and the disability rent increase exemption (DRIE)

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

1 Section 1. The opening paragraph of clause (B) of subparagraph (ii) of
2 paragraph c of subdivision 1 of section 467-b of the real property tax
3 law, as amended by chapter 276 of the laws of 2023, is amended to read
4 as follows:
5 provided, however, that income may be calculated as the income from
6 all sources after deduction of all income and social security taxes and
7 includes social security and retirement benefits, supplemental security
8 income and additional state payments, public assistance benefits, inter-
9 est, dividends, net rental income, salary or earnings, and net income
10 from self-employment, but shall not include gifts or inheritances,
11 payments made to individuals because of their status as victims of Nazi
12 persecution, as defined in federal P.L. 103-286, or any money received
13 from veterans' benefits or workers' compensation benefits, or increases
14 in benefits accorded pursuant to the social security act or a public or
15 private pension paid to any member of the household which increase, in
16 any given year, does not exceed the consumer price index (all items
17 United States city average) for such year which take effect after the
18 date of eligibility of head of the household receiving benefits here-
19 under whether received by the head of the household or any other member
20 of the household, when the following conditions are met:

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

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1 § 2. The opening paragraph of clause (ii) of subparagraph 2 of para-
2 graph f of subdivision 1 of section 467-c of the real property tax law,
3 as amended by chapter 276 of the laws of 2023, is amended to read as
4 follows:

5 provided, however, that income may be calculated as the income
6 received by the eligible head of the household combined with the income
7 of all other members of the household from all sources after deduction
8 of all income and social security taxes and includes without limitation,
9 social security and retirement benefits, supplemental security income
10 and additional state payments, public assistance benefits, interest,
11 dividends, net rental income, salary and earnings, and net income from
12 self employment, but shall not include gifts or inheritances, payments
13 made to individuals because of their status as victims of Nazi perse-
14 cution as defined in federal P.L. 103-286, nor any money received from
15 veterans' benefits or workers' compensation benefits, nor increases in
16 benefits accorded pursuant to the social security act or a public or
17 private pension paid to any member of the household which increase, in
18 any given year, does not exceed the consumer price index (all items
19 United States city average) for such year which take effect after the
20 eligibility date of an eligible head of the household receiving benefits
21 hereunder whether received by the eligible head of the household or any
22 other member of the household, when the following conditions are met:

23 § 3. This act shall take effect immediately.