

# TITLE 44

## Taxation

### CHAPTER 44-3

#### Property Subject to Taxation

#### SECTION 44-3-4.2

##### **§ 44-3-4.2 Conflicts eligible for veterans' property tax relief.**

(a) In addition to those wars and conflicts listed in subsection 44-3-4(a)(1), any person who served in the military or naval service of the United States in the following places shall be entitled to the veteran exemptions in § 44-3-4:

- (1) Berlin: May 9, 1945 to October 2, 1990. Cold War/Show of Strength.
- (2) Korea: June 27, 1950 to November 8, 1950. President Orders Intervention.
- (3) Quemay and Matsu: August 23, 1956 to June 1, 1963. Show of Force and Escort.
- (4) Lebanon: July 1, 1958 to November 1, 1958. Operation Bluebat, Peacekeeping.
- (5) Vietnam: July 1, 1958 to July 3, 1965. Advisory/U.S. Troops Ordered to Undertake Offensive Position.
- (6) Taiwan Straits: August 23, 1958 to January 1, 1959. Show of Force.
- (7) Congo (Zaire): July 14, 1960 to September 1, 1962. Operation Newtape, U.N. Peacekeeping.
- (8) Laos: April 19, 1961 to October 7, 1962. Counter Insurgency.
- (9) Berlin: August 14, 1961 to June 1, 1963. Show of Strength.
- (10) Cuba: October 24, 1962 to June 1, 1963. Missile Crisis.
- (11) Congo: November 23-27, 1964. Operation Dragon, Red & Black Rescue.
- (12) Vietnam Conflict & RVNMC: July 3, 1965 to March 8, 1973. U.S. Troops Ordered to Offensive Position.
- (13) Dominican Republic: April 28, 1965 to September 21, 1966. Evacuation and Peacekeeping.
- (14) Korea: October 1, 1966 to June 30, 1974. Treaty Commitment.
- (15) Cambodia hailand: March 29, 1973 to August 15, 1973. Bombing Campaign.

- (16) Cambodia: April 11-13, 1975. Operation Eagle Pull, Evacuation.
- (17) Vietnam: April 29-30, 1975. Operation Frequent Wind, Evacuation.
- (18) Cambodia: May 5, 1975. Mayaguez Hostage Rescue.
- (19) Sinai, Egypt: August 3, 1981 to present. Peacekeeping.
- (20) Lebanon: June 1, 1983 to December 1, 1987. Peacekeeping.
- (21) Grenada: October 23, 1983 to November 21, 1983. Operation Urgent Fury, Evacuation.
- (22) Libya: April 12-17, 1986. Operation Eldorado Canyon.
- (23) Persian Gulf: July 24, 1987 to August 1, 1990. Operation Earnest Will, Naval Escort.
- (24) Panama: December 20, 1989 to January 31, 1990. Operation Just Cause.
- (25) Persian Gulf: August 2, 1990 to November 30, 1995. Operation Desert Shield & Desert Storm.
- (26) Operation Sharp Edge: August 5-25, 1990. Humanitarian, Liberia.
- (27) Combined Task Force "Provide Comfort": April 5, 1991 to July 31, 1993. Humanitarian-Northern Iraq & Turkey.
- (28) Combined Task Force "Provide Comfort": December 1, 1995 to December 31, 1996. Northern Iraq & Incirlik Air Base, Turkey.
- (29) Joint Task Force Guantanamo Bay: November 22, 1991 to June 30, 1992. Humanitarian, Guantanamo Bay.
- (30) Operation "Provide Hope": February 1, 1992 to April 30, 1993. Humanitarian, Russia.
- (31) Joint Task Force "Provide Relief": August 18, 1992 to December 4, 1992. Humanitarian, Kenya & Somalia.
- (32) Somalia: December 5, 1992 to March 31, 1995. Operation Restore Hope & United Shield.
- (33) Joint Task Force "Provide Refuge": February 11, 1993 to March 11, 1993. Humanitarian, Kwazalern, Republic of Marshall Islands.
- (34) Joint Task Force 160 Operation "Sea Signal": May 20, 1994 to April 15, 1996. Humanitarian, Guantanamo Bay.
- (35) Joint Task Force "Distant Haven": August 19, 1994 to October 31, 1994. Humanitarian, Surname.
- (36) Joint Task Force "Safe Haven": August 26, 1994 to March 3, 1995. Humanitarian, Panama.
- (37) Joint Task Force 180, 190 & MNF Operations "Uphold and Restore Democracy": September 10, 1994 to March 31, 1995. Humanitarian, Haiti.

- (38) Joint Task Force "Support Hope": July 20, 1994 to October 7, 1994. Humanitarian, Rwanda.
- (39) Haiti: September 16, 1994 to March 31, 1995. Operation Uphold Democracy.
- (40) El Salvador: January 1, 1981 to February 1, 1992. Advisory raining.
- (41) Former Republic of Yugoslavia: November 20, 1995 to December 19, 1996 and December 20, 1996 to June 20, 1998. Operation Joint Endeavor & Guard.
- (42) Wake Island, Mid-Pacific Joint Task Force "Prompt Return": July 12, 1995 to August 10, 1995. Humanitarian, Wake Island, Mid-Pacific.
- (43) Southwest Asia: December, 1995 ongoing. Operation Southern Watch, Maritime Intercept Operation, Operation Vigilant Sentinel, Operation Northern Watch, Operation Desert Thunder, Operation Desert Fox, Exercise Intrinsic Action, Exercise Iris Gold, Operation Desert Spring.
- (44) Former Republic of Yugoslavia: December 20, 1995 – ongoing. Operation Joint Endeavor, Joint Guard and Force.
- (45) Haiti: April 1, 1995 to January 31, 2000. Operation: UNMHI, U.S. For Haiti, USSPTG-Haiti.
- (46) Liberia Joint Task Force "Assured Response": April 8, 1996 to August 12, 1996. Humanitarian, Liberia.
- (47) Kosova: March 24, 1999 – ongoing. Operation Allied Force, Joint Guardian.
- (b) Persons who served in the military or naval service of the United States "Operation Noble Eagle", "Operation Enduring Freedom", "Operation Iraqi Freedom"; September 12, 2001 – ongoing are entitled to the veteran exemptions in § 44-3-4.
- (c) Persons who served in the military or naval service of the United States and have received the "Global War Expeditionary Medal" and the "Global War on Terrorism Medal" are entitled to the veteran exemptions in § 44-3-4.

#### History of Section.

(P.L. 2006, ch. 2, § 1; P.L. 2006, ch. 3, § 1.)