

896--A

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing a tax credit for the adoption of household pets

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subsections (yy) and (zz) of section 606 of the tax law, as
2 relettered by section 5 of part H of chapter 1 of the laws of 2003, are
3 relettered subsections (yyy) and (zzz) and a new subsection (xx) is
4 added to read as follows:
5 (XX) CREDIT FOR THE ADOPTION OF HOUSEHOLD PETS. (1) GENERAL. AN INDI-
6 VIDUAL TAXPAYER SHALL BE ALLOWED A CREDIT FOR TAXABLE YEARS BEGINNING ON
7 OR AFTER JANUARY FIRST, TWO THOUSAND FOURTEEN AGAINST THE TAX IMPOSED BY
8 THIS ARTICLE FOR THE COST OF ADOPTING A MAXIMUM OF THREE HOUSEHOLD PETS
9 PER TAXABLE YEAR FROM A QUALIFYING POUND, SHELTER, DULY INCORPORATED
10 SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, HUMANE SOCIETY, DOG,
11 CAT OR OTHER PROTECTIVE OR RESCUE ASSOCIATION. THE AMOUNT OF THE CREDIT
12 SHALL BE FOR THE ACTUAL COST OF SUCH ADOPTION, BUT SHALL NOT EXCEED THE
13 MAXIMUM CREDIT OF ONE HUNDRED DOLLARS PER HOUSEHOLD PET, FOR A MAXIMUM
14 OF THREE PETS PER TAXABLE YEAR.
15 (2) DEFINITION. THE TERM "HOUSEHOLD PET" SHALL MEAN ANY DOG, CAT OR
16 OTHER DOMESTICATED ANIMAL KEPT FOR THE PRIMARY PURPOSE OF COMPANIONSHIP
17 THAT IS NORMALLY MAINTAINED IN OR NEAR THE HOUSEHOLD OF THE OWNER OR
18 PERSON WHO CARES FOR SUCH DOMESTICATED ANIMAL, PROVIDED THAT KEEPING
19 SUCH ANIMAL IS NOT IN VIOLATION OF ANY APPLICABLE PROVISIONS OF FEDERAL,
20 STATE OR LOCAL LAW.

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

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1 (3) WHEN CREDIT ALLOWED. THE CREDIT PROVIDED FOR IN THIS SUBSECTION
2 SHALL BE ALLOWED WITH RESPECT TO THE TAXABLE YEAR, COMMENCING AFTER
3 JANUARY FIRST, TWO THOUSAND FOURTEEN, IN WHICH THE PET IS ADOPTED.
4 S 2. This act shall take effect immediately and shall apply to pet
5 adoptions in taxable years beginning on and after January 1, 2014.