

# STATE OF NEW YORK

138

2025-2026 Regular Sessions

## IN ASSEMBLY

(Prefiled)

January 8, 2025

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

AN ACT to amend the tax law, in relation to establishing a tax credit  
for the cost of spay or neuter services

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

1 Section 1. Section 606 of the tax law is amended by adding a new  
2 subsection (qqq) to read as follows:

3 (qqq) Credit for spay or neuter services. (1) General. An individual  
4 taxpayer shall be allowed a credit for taxable years beginning on or  
5 after January first, two thousand twenty-five against the tax imposed by  
6 this article for the cost of spay or neuter services performed during  
7 the taxable year for cats or dogs regardless of where such cats or dogs  
8 were obtained. The amount of the credit shall be for eighty percent of  
9 the actual cost of such spay or neuter service, but shall not exceed a  
10 maximum credit of two hundred dollars.

11 (2) Eligibility. Such taxpayer shall provide an actual receipt or copy  
12 thereof from any licensed veterinarian of this state showing the actual  
13 cost of such spay or neuter service.

14 (3) When credit allowed. The credit provided for in this subsection  
15 shall be allowed with respect to the taxable year, commencing after  
16 January first, two thousand twenty-five, in which the spay and neuter  
17 service is rendered.

18 § 2. This act shall take effect immediately, and shall apply to spay  
19 or neuter services in taxable years beginning on and after January 1,  
20 2025.

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

LBD01286-01-5