

STATE OF NEW YORK

5530

2025-2026 Regular Sessions

IN ASSEMBLY

February 14, 2025

Introduced by M. of A. BROOK-KRASNY -- 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 pet adoption

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) Pet adoption credit. An individual taxpayer shall be allowed a
4 credit against the tax imposed by this article for the first adoption,
5 as defined by subdivision three of section three hundred fifty of the
6 agriculture and markets law, of a dog or cat from a qualifying pound,
7 shelter, society or association for the prevention of cruelty to
8 animals, humane society or dog, cat or other protective rescue associ-
9 ation located in New York. No taxpayer having committed a violation or
10 offense under section three hundred fifty-three, three hundred fifty-
11 three-a, three hundred fifty-three-b, three hundred fifty-three-c, three
12 hundred fifty-three-d, three hundred fifty-three-e or three hundred
13 fifty-three-f of the agriculture and markets law shall be eligible for
14 the credit allowed under this subsection. The credit allowed under this
15 subsection shall not exceed three hundred fifty dollars.
16 § 2. This act shall take effect immediately and shall apply to taxable
17 years beginning on and after such date.

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

LBD09223-01-5