

5182

2015-2016 Regular Sessions

I N A S S E M B L Y

February 12, 2015

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 (ccc) to read as follows:
3 (CCC) 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 SECTIONS THREE HUNDRED FIFTY-THREE, THREE HUNDRED
11 FIFTY-THREE-A, THREE HUNDRED FIFTY-THREE-B, THREE HUNDRED FIFTY-THREE-C,
12 THREE HUNDRED FIFTY-THREE-D, THREE HUNDRED FIFTY-THREE-E OR THREE
13 HUNDRED FIFTY-THREE-F OF THE AGRICULTURE AND MARKETS LAW SHALL BE ELIGI-
14 BLE FOR THE CREDIT ALLOWED UNDER THIS SUBSECTION. THE CREDIT ALLOWED
15 UNDER THIS SUBSECTION SHALL NOT EXCEED THREE HUNDRED FIFTY DOLLARS.
16 S 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.

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