

5182

2015-2016 Regular Sessions

I N   A S S E M B L Y

February 12, 2015

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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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