

2894--A

2015-2016 Regular Sessions

I N   S E N A T E

January 30, 2015

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Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- 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. Section 606 of the tax law is amended by adding a new  
2     subsection (ccc) to read as follows:  
3     (CCC) CREDIT FOR THE ADOPTION OF HOUSEHOLD PETS. (1) GENERAL. AN INDI-  
4     VIDUAL TAXPAYER SHALL BE ALLOWED A CREDIT FOR TAXABLE YEARS BEGINNING ON  
5     OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN AGAINST THE TAX IMPOSED BY  
6     THIS ARTICLE FOR THE COST OF ADOPTING A MAXIMUM OF THREE HOUSEHOLD PETS  
7     PER TAXABLE YEAR FROM A QUALIFYING POUND, DULY INCORPORATED PROFESSIONAL  
8     ORGANIZATION OR DULY INCORPORATED HUMANE SOCIETY. THE AMOUNT OF THE  
9     CREDIT SHALL BE FOR THE ACTUAL COST OF SUCH ADOPTION, BUT SHALL NOT  
10    EXCEED THE MAXIMUM CREDIT OF ONE HUNDRED DOLLARS PER HOUSEHOLD PET, FOR  
11    A MAXIMUM OF THREE PETS PER TAXABLE YEAR.  
12    (2) DEFINITION. THE TERM "HOUSEHOLD PET" SHALL MEAN ANY DOG, CAT OR  
13    OTHER DOMESTICATED ANIMAL KEPT FOR THE PRIMARY PURPOSE OF COMPANIONSHIP  
14    THAT IS NORMALLY MAINTAINED IN OR NEAR THE HOUSEHOLD OF THE OWNER OR  
15    PERSON WHO CARES FOR SUCH DOMESTICATED ANIMAL, PROVIDED THAT KEEPING  
16    SUCH ANIMAL IS NOT IN VIOLATION OF ANY APPLICABLE PROVISIONS OF FEDERAL,  
17    STATE OR LOCAL LAW.  
18    (3) PROOF OF CLAIM. THE COMMISSIONER MAY REQUIRE A QUALIFIED TAXPAYER  
19    TO FURNISH PROOF OF SPAYING OR NEUTERING IN SUPPORT OF HIS OR HER CLAIM  
20    FOR CREDIT UNDER THIS SUBSECTION.  
21    (4) WHEN CREDIT ALLOWED. THE CREDIT PROVIDED FOR IN THIS SUBSECTION  
22    SHALL BE ALLOWED WITH RESPECT TO THE TAXABLE YEAR, COMMENCING AFTER  
23    JANUARY FIRST, TWO THOUSAND SIXTEEN, IN WHICH THE PET IS ADOPTED.

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

LBD06899-02-5

1     S   2.   This   act   shall   take   effect   immediately   and   shall   apply   to   pet  
2   adoptions   in   taxable   years   beginning   on   and   after   January   1,   2016.