

3670--A

2015-2016 Regular Sessions

I N S E N A T E

February 13, 2015

Introduced by Sens. RITCHIE, ADDABBO, LATIMER, PARKER, PERKINS -- 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 FIFTEEN 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 ANIMAL SHELTER. THE AMOUNT OF THE  
8 CREDIT SHALL BE ONE HUNDRED DOLLARS PER ANIMAL FOR THE ACTUAL COST OF  
9 SUCH ADOPTION, BUT SHALL NOT EXCEED THE MAXIMUM CREDIT OF THREE HUNDRED  
10 DOLLARS PER HOUSEHOLD PET, FOR A MAXIMUM OF THREE PETS PER TAXABLE YEAR.  
11 (2) DEFINITIONS. FOR THE PURPOSES OF THIS SUBSECTION:  
12 (A) THE TERM "HOUSEHOLD PET" SHALL MEAN ANY DOG, CAT OR OTHER DOMESTI-  
13 CATED ANIMAL KEPT FOR THE PRIMARY PURPOSE OF COMPANIONSHIP THAT IS  
14 NORMALLY MAINTAINED IN OR NEAR THE HOUSEHOLD OF THE OWNER OR PERSON WHO  
15 CARES FOR SUCH DOMESTICATED ANIMAL, PROVIDED THAT KEEPING SUCH ANIMAL IS  
16 NOT IN VIOLATION OF ANY APPLICABLE PROVISIONS OF FEDERAL, STATE OR LOCAL  
17 LAW.  
18 (B) THE TERM "QUALIFYING ANIMAL SHELTER" SHALL MEAN THE FOLLOWING:  
19 (I) ANY MUNICIPAL POUND OR SHELTER HARBORING ANIMALS PURSUANT TO  
20 SUBDIVISION ONE OF SECTION ONE HUNDRED FOURTEEN OF THE AGRICULTURE AND  
21 MARKETS LAW;

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

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1 (II) ANY POUND, SHELTER, DULY INCORPORATED SOCIETY FOR THE PREVENTION  
2 OF CRUELTY TO ANIMALS, DULY INCORPORATED HUMANE SOCIETY OR DULY INCORPO-  
3 RATED ANIMAL PROTECTIVE ASSOCIATION LOCATED IN A CITY WITH A POPULATION  
4 OF TWO MILLION OR MORE THAT OPERATES PHYSICAL ANIMAL SHELTERING FACILI-  
5 TIES AND OFFERS HOUSEHOLD PETS TO THE PUBLIC FOR ADOPTION BY WAY OF AN  
6 ESTABLISHED ADOPTION PROGRAM. SUCH FACILITIES SHALL NOT BE CO-LOCATED ON  
7 A RESIDENTIAL PREMISES.

8 (3) ELIGIBILITY. TO QUALIFY FOR THE CREDIT PRESCRIBED IN THE  
9 SUBSECTION, AN INDIVIDUAL TAXPAYER MUST PROVIDE PROOF OF ANIMAL OWNER-  
10 SHIP IN THE FORM OF AN ADOPTION AGREEMENT FROM A QUALIFYING ANIMAL SHEL-  
11 TER AS DEFINED IN THIS SUBSECTION, AND WRITTEN PROOF THAT SUCH ANIMAL  
12 WAS SPAYED OR NEUTERED IN ACCORDANCE WITH SECTION THREE HUNDRED SEVEN-  
13 TY-SEVEN-A OF THE AGRICULTURE AND MARKETS LAW.

14 (4) 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 FIFTEEN, IN WHICH THE PET IS ADOPTED.

17 S 2. This act shall take effect immediately and shall apply to pet  
18 adoptions in taxable years beginning on and after January 1, 2015.