

4576

2015-2016 Regular Sessions

I N S E N A T E

March 30, 2015

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to establishing a tax credit for the adoption of a dog or cat

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 DOGS OR CATS. (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 ADOPTION OF A MAXIMUM OF THREE DOGS OR CATS PER
7 TAXABLE YEAR FROM A QUALIFYING POUND, SHELTER, DULY INCORPORATED SOCIETY
8 FOR THE PREVENTION OF CRUELTY TO ANIMALS, HUMANE SOCIETY, DOG, CAT OR
9 OTHER PROTECTIVE OR RESCUE ASSOCIATION. THE AMOUNT OF THE CREDIT SHALL
10 BE ONE HUNDRED DOLLARS PER DOG OR CAT, FOR A MAXIMUM OF THREE DOGS OR
11 CATS PER TAXABLE YEAR, PROVIDED THAT KEEPING SUCH DOG OR CAT IS NOT IN
12 VIOLATION OF ANY APPLICABLE PROVISIONS OF FEDERAL, STATE OR LOCAL LAW.
13 (2) PROOF OF CLAIM. THE COMMISSIONER MAY REQUIRE A QUALIFIED TAXPAYER
14 TO FURNISH PROOF OF SPAYING OR NEUTERING IN SUPPORT OF HIS OR HER CLAIM
15 FOR CREDIT UNDER THIS SUBSECTION.
16 (3) WHEN CREDIT ALLOWED. THE CREDIT PROVIDED FOR IN THIS SUBSECTION
17 SHALL BE ALLOWED WITH RESPECT TO THE TAXABLE YEAR, COMMENCING AFTER
18 JANUARY FIRST, TWO THOUSAND FIFTEEN, IN WHICH THE DOG OR CAT IS ADOPTED.
19 S 2. This act shall take effect immediately and shall apply to
20 adoptions in taxable years beginning on and after January 1, 2015.

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

LBD10032-01-5