STATE OF NEW YORK

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1678--A

2017-2018 Regular Sessions

IN SENATE

January 10, 2017
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Introduced by Sens. TEDISCO, AVELLA, BOYLE -- read twice and ordered
  printed, and when printed to be committed to the Committee on Investi-
  gations and Government Operations -- recommitted to the Committee on
  Investigations and Government Operations in accordance with Senate
  Rule 6, sec. 8 -- 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 cost of spay or neuter services

  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) Credit for spay or neuter services. (1) General. An individual*
 4 *taxpayer shall be allowed a credit for taxable years beginning on or*
 5 *after January first, two thousand eighteen against the tax imposed by*
 6 *this article for the cost of spay or neuter services performed during*
 7 *the taxable year for cats or dogs regardless of where such cats or dogs*
 8 *were obtained. The amount of the credit shall be for eighty percent of*
 9 *the actual cost of such spay or neuter service, but shall not exceed a*
10 *maximum credit of two hundred dollars.*
11   *(2) Eligibility. Such taxpayer shall provide an actual receipt or copy*
12 *thereof from any licensed veterinarian of this state showing the actual*
13 *cost of such spay or neuter service.*
14   *(3) 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 eighteen, in which the spay and neuter*
17 *service is rendered.*
18   § 2. This act shall take effect immediately, and shall apply to spay
19 or neuter services in taxable years beginning on and after January 1,
20 2018.