STATE OF NEW YORK

188--A

2019-2020 Regular Sessions

IN SENATE

(Prefiled)

January 9, 2019

Introduced by Sens. TEDISCO, BOYLE, SEPULVEDA -- 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 cost of spay or neuter services

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 606 of the tax law is amended by adding a new subsection (jjj) to read as follows:

(jjj) Credit for spay or neuter services. (1) General. An individual taxpayer shall be allowed a credit for taxable years beginning on or after January first, two thousand nineteen against the tax imposed by this article for the cost of spay or neuter services performed during the taxable year for cats or dogs regardless of where such cats or dogs were obtained. The amount of the credit shall be for eighty percent of the actual cost of such spay or neuter service, but shall not exceed a maximum credit of two hundred dollars.

(2) Eligibility. Such taxpayer shall provide an actual receipt or copy thereof from any licensed veterinarian of this state showing the actual cost of such spay or neuter service.

(3) When credit allowed. The credit provided for in this subsection shall be allowed with respect to the taxable year, commencing after January first, two thousand nineteen, in which the spay and neuter service is rendered.

§ 2. This act shall take effect immediately, and shall apply to spay or neuter services in taxable years beginning on and after January 1, 2019.

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

LBD01841-03-9