

# STATE OF NEW YORK

6120

2021-2022 Regular Sessions

## IN SENATE

April 12, 2021

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

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 (kkk) to read as follows:

3 (kkk) 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 twenty-one against the tax imposed  
6 by 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 twenty-one, in which the dog or cat is  
19 adopted.

20 § 2. This act shall take effect immediately and shall apply to  
21 adoptions in taxable years beginning on and after January 1, 2021.

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

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