

# STATE OF NEW YORK

1442--B

Cal. No. 87

2021-2022 Regular Sessions

## IN SENATE

January 12, 2021

Introduced by Sens. ADDABBO, BORRELLO, BROUK, GAUGHRAN, JACKSON, JORDAN, MANNION, MAY, PALUMBO, SEPULVEDA -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the agriculture and markets law, in relation to the prohibition of the slaughter of race horses and race horse breeding stock; to amend the racing, pari-mutuel wagering and breeding law, in relation to requiring race horses to be microchipped; and to amend the tax law, in relation to gifts for thoroughbred and standardbred race horse aftercare

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

1 Section 1. The agriculture and markets law is amended by adding a new  
2 section 382 to read as follows:

3 § 382. Prohibition of the slaughter of race horses and race horse  
4 breeding stock. 1. Notwithstanding any other provision of law, it shall  
5 be unlawful for any person, corporation, association, or other entity to  
6 slaughter or have another person, corporation, association, or other  
7 entity slaughter a horse for a commercial purpose that such person,  
8 corporation, association or other entity knows to have been a race horse  
9 or race horse breeding stock.

10 2. Notwithstanding any other provision of law, it shall be unlawful  
11 for any person, corporation, association, or other entity who owns or is  
12 in the process of taking ownership of a race horse or race horse breed-  
13 ing stock to import, export, sell, offer to sell or barter, transfer,  
14 purchase, possess, transport, deliver, or receive, or direct another

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

LBD05854-07-1

1 person to import, export, sell, offer to sell or barter, transfer,  
2 purchase, possess, transport, deliver, or receive a horse that such  
3 person, corporation, association or other entity knows to be a race  
4 horse or race horse breeding stock with the intent of slaughtering or  
5 having another person, corporation, association, or other entity slaugh-  
6 ter such race horse or race horse breeding stock.

7 3. For the purposes of this section:

8 (a) "race horse" shall mean:

9 (i) a thoroughbred horse which meets or ever met the standards to be  
10 eligible to race at any track licensed to operate pursuant to article  
11 two of the racing, pari-mutuel wagering and breeding law; or

12 (ii) a standardbred horse which meets or ever met the standards to be  
13 eligible to race at any track licensed to operate pursuant to article  
14 three of the racing, pari-mutuel wagering and breeding law;

15 (b) "race horse breeding stock" shall mean: any mare or stallion used,  
16 or intended to ever be used, to produce a foal that is intended to be  
17 used as a race horse as defined in this subdivision, as well as the foal  
18 bred by such a mare or stallion.

19 (c) "slaughter" shall mean the intentional killing, or having another  
20 kill, a race horse or race horse breeding stock, if that person knows  
21 that the purpose of such killing is using any part of such race horse or  
22 race horse breeding stock for human or animal consumption. Nothing  
23 herein shall prohibit a person from lawful disposition of a deceased  
24 race horse or race horse breeding stock or any part of such horse or  
25 stock.

26 4. (a) A violation of this section is a misdemeanor punishable by a  
27 fine of not more than one thousand dollars per each race horse or race  
28 horse breeding stock for an individual person and up to two thousand  
29 five hundred dollars per each race horse or race horse breeding stock  
30 for a corporation, association or other entity, for the first violation.  
31 Any subsequent violation shall be punishable by a fine of up to two  
32 thousand dollars per each race horse or race horse breeding stock for an  
33 individual person and up to five thousand dollars per each race horse or  
34 race horse breeding stock for a corporation, association, or other enti-  
35 ty.

36 (b) A violation of this section will subject any New York state gaming  
37 commission license to the provisions of section two hundred twenty or  
38 three hundred nine of the racing, pari-mutuel wagering and breeding law.

39 5. (a) Any and all fines collected pursuant to a violation involving a  
40 thoroughbred horse shall be remitted to the New York state thoroughbred  
41 breeding and development fund established pursuant to section two  
42 hundred fifty-two of the racing, pari-mutuel wagering and breeding law,  
43 and shall be deposited by that fund into a dedicated account to be spent  
44 by the fund solely for the purpose of the care of retired race horses,  
45 consistent with paragraph h of subdivision two of section two hundred  
46 fifty-four of the racing, pari-mutuel wagering and breeding law.

47 (b) Any and all fines collected pursuant to a violation involving a  
48 standardbred horse or race horse breeding stock shall be remitted to the  
49 agriculture and New York state horse breeding development fund estab-  
50 lished pursuant to section three hundred thirty of the racing, pari-mu-  
51 tuel wagering and breeding law, and shall be deposited by that fund into  
52 a dedicated account, to be spent by the fund solely for the purpose of  
53 the care of retired race horses, consistent with paragraph j of subdivi-  
54 sion one of section three hundred thirty-two of the racing, pari-mutuel  
55 wagering and breeding law.

1 6. Notwithstanding any other provision of law, each and every owner of  
2 a race horse that has competed in New York state on or after January  
3 first, two thousand twenty-two, or any other horse used for breeding  
4 purposes in New York state on or after January first, two thousand twen-  
5 ty-two, shall be liable for any violation of this section, unless there  
6 is proper documentation of a transfer of ownership, and that transfer  
7 must be to a party with no financial or familial relationship to the  
8 owner.

9 7. Legal liability under this section for any race horse shall be  
10 limited to the last individual or corporation in the chain of ownership  
11 of said horse, as determined by notice to the breed registry as refer-  
12 enced in section two hundred twenty-five of the racing, pari-mutuel  
13 wagering and breeding law for that breed or other documentation of  
14 ownership. Further, the purchaser or seller of any registered race horse  
15 sold by a New York state resident or corporation who is a member of such  
16 registry shall be required to provide notification of said sale to the  
17 relevant breed registry in order to document ownership and protect  
18 previous owners from liability under this section.

19 8. The commissioner shall develop a program, in cooperation with the  
20 gaming commission, New York state thoroughbred breeding and development  
21 fund, and the agriculture and New York state horse breeding development  
22 fund to disseminate information about the provisions of this section to  
23 horse owners, sellers, buyers and transporters including, but not limit-  
24 ed to farmers, recreational horse businesses, livestock and horse deal-  
25 ers, horse rescue and aftercare organizations, renderers, animal food  
26 producers, and any other organizations or businesses potentially  
27 impacted by this section.

28 § 2. Section 225 of the racing, pari-mutuel wagering and breeding law,  
29 as amended by chapter 243 of the laws of 2020, is amended to read as  
30 follows:

31 § 225. Registration of race horses. The true name, sex and age, and  
32 also the pedigree, unless such pedigree is unknown, of every horse,  
33 mare, gelding, colt or filly shall be registered with the jockey club,  
34 United States trotting association, American quarter horse association,  
35 the national steeplechase and hunt association or such other entity as  
36 the commission may designate before it shall be eligible to compete in  
37 any race conducted under a license or franchise of the commission and  
38 such name shall continue to be its true name unless and until the same  
39 shall be changed according to the rules and regulations of such organ-  
40 ization. The class to which any such animal belongs for the purpose of  
41 the entry or competition in any race shall be determined by the public  
42 performance thereof in former contests or trials of speed, as prescribed  
43 by the printed rules of the person, association or corporation sponsor-  
44 ing such race. No horse, mare, gelding, colt or filly shall be eligible  
45 to compete in any race, unless it is first microchipped and registered  
46 with the jockey club, United States trotting association, American  
47 quarter horse association, the national steeplechase and hunt associ-  
48 ation or such other entity, as applicable and as the commission may  
49 designate. The commission may request that all microchip information be  
50 provided and available to the commission as necessary pursuant to this  
51 chapter.

52 § 3. Subdivision 3 of section 251 of the racing, pari-mutuel wagering  
53 and breeding law, as amended by chapter 18 of the laws of 2008, is  
54 amended to read as follows:

55 3. "New York-bred." A thoroughbred which is registered in the registry  
56 designated and administered by such fund in accordance with such rules

1 concerning domicile and registration requirements as may be established  
2 by the fund, including that each mare, stallion, and foal be micro-  
3 chipped and registered pursuant to section two hundred twenty-five of  
4 this article, and: was on or before December thirty-first, nineteen  
5 hundred eighty, foaled in this state; or is on or after January first,  
6 nineteen hundred eighty-one, either: (i) sired by a New York stallion  
7 and foaled from a mare domiciled in this state; (ii) foaled from a mare  
8 domiciled in this state which mare has been serviced back exclusively by  
9 a New York stallion in the year of such foaling; or (iii) on or after  
10 January first, nineteen hundred ninety-five foaled from a mare domiciled  
11 in New York. [~~The fund shall report to the governor and the legislature~~  
12 ~~on or before December fifteenth, nineteen hundred ninety nine effects of~~  
13 ~~paragraph (iii) of this subdivision on the New York state breeding~~  
14 ~~industry.~~]

15 § 4. Subdivision 2 of section 254 of the racing, pari-mutuel wagering  
16 and breeding law is amended by adding a new paragraph h to read as  
17 follows:

18 h. An amount as shall be determined by the fund for the care of  
19 retired horses, provided, however, such amounts shall be allocated from  
20 a dedicated account maintained by the fund supported by the collection  
21 of fines assessed pursuant to section three hundred eighty-two of the  
22 agriculture and markets law and contributions made pursuant to sections  
23 two hundred nine-N and six hundred thirty-i of the tax law, and the fund  
24 shall not be required to make any allocations for such purposes that are  
25 in excess of the amount collected pursuant to those sections during the  
26 preceding year. In making such allocations, the fund shall consider  
27 whether the potential recipient organization is an accredited horse  
28 retirement and rescue program. The gaming commission shall establish an  
29 advisory board to consult the fund when making such allocations with  
30 representatives of thoroughbred and standardbred owners and breeders,  
31 and animal protection organizations with expertise in the care of  
32 retired and rescued horses.

33 § 5. Subdivision 1 of section 332 of the racing, pari-mutuel wagering  
34 and breeding law is amended by adding a new paragraph j to read as  
35 follows:

36 j. An amount as shall be determined by the fund for the care of  
37 retired horses, provided, however, such amounts shall be allocated from  
38 a dedicated account to be funded by the collection of fines assessed  
39 pursuant to section three hundred eighty-two of the agriculture and  
40 markets law. The gaming commission shall establish an advisory board to  
41 consult the fund when making such allocations with representatives of  
42 thoroughbred and standardbred owners and breeders, and animal protection  
43 organizations with expertise in the care of retired and rescued horses.

44 § 6. The opening paragraph of subdivision 1 of section 334 of the  
45 racing, pari-mutuel wagering and breeding law, as amended by chapter 90  
46 of the laws of 2006, is amended to read as follows:

47 The fund is further authorized and directed to conduct each year, at  
48 the New York state exposition, with the approval of the director of the  
49 exposition, or at any licensed pari-mutuel track in New York state, with  
50 a preference given to any available licensed pari-mutuel track that is  
51 five-eighths of a mile long or larger, colt, stake and overnight events  
52 for standardbred horses to provide contests for two year old and three  
53 year old colts and fillies at each gait of trotting and pacing. The  
54 colt, stake and overnight events so conducted for two year old and three  
55 year old colts and fillies at each gait of trotting and pacing hereunder  
56 shall be conditioned to admit only those colts and fillies dropped from

1 a mare bred in this state and sired by a stallion owned or leased and  
2 permanently standing for service at and within this state at the time of  
3 the said foal's conception, provided, however, that such mare, stallion,  
4 and foal shall be microchipped with such microchip information which the  
5 commission may request be provided and made available pursuant to  
6 section two hundred twenty-five of this chapter. Such colt, stake and  
7 overnight events shall be opened for nomination not earlier than the  
8 first day of January in the year the event is to be held and only colts  
9 and fillies and horses complying with the following standards shall be  
10 eligible for such nomination:

11 § 7. The tax law is amended by adding two new sections 209-N and 209-O  
12 to read as follows:

13 § 209-N. Retired and rescued thoroughbred race horse aftercare.  
14 Effective for any tax year commencing on or after the effective date of  
15 this section, a taxpayer in any taxable year may elect to contribute to  
16 the New York state thoroughbred breeding and development fund estab-  
17 lished pursuant to section two hundred fifty-two of the racing, pari-mu-  
18 tuel wagering and breeding law, for the purpose of funding the operation  
19 of retired race horse aftercare facilities. Any contributions made to  
20 the thoroughbred breeding and development fund pursuant to this section  
21 shall be deposited into a dedicated account managed by the fund, which  
22 shall solely be used for funding the operation of retired race horse  
23 aftercare facilities, with a preference for those organizations that are  
24 accredited horse retirement and rescue programs. Such contribution shall  
25 be in any whole dollar amount and shall not reduce the amount of the  
26 state tax owed by such taxpayer. The commissioner shall include space on  
27 the corporate income tax return to enable a taxpayer to make such  
28 contribution. Notwithstanding any other provision of law, all revenues  
29 collected pursuant to this section shall be credited to the New York  
30 state thoroughbred retirement race horse and aftercare fund and shall be  
31 used only for those purposes set forth in paragraph h of subdivision two  
32 of section two hundred fifty-four of the racing, pari-mutuel wagering  
33 and breeding law.

34 § 209-O. Retired and rescued standardbred race horse aftercare. Effec-  
35 tive for any tax year commencing on or after the effective date of this  
36 section, a taxpayer in any taxable year may elect to contribute to the  
37 agriculture and New York horse breeding and development fund established  
38 pursuant to section three hundred thirty of the racing, pari-mutuel  
39 wagering and breeding law, for the purpose of funding the operation of  
40 retired race horse aftercare facilities. Any contributions made to the  
41 agriculture and New York state horse breeding development fund pursuant  
42 to this section shall be deposited into a dedicated account managed by  
43 the fund, which shall solely be used for funding the operation of  
44 retired race horse aftercare facilities, with a preference for those  
45 organizations that are accredited horse retirement and rescue programs.  
46 Such contribution shall be in any whole dollar amount and shall not  
47 reduce the amount of the state tax owed by such taxpayer. The commis-  
48 sioner shall include space on the corporate income tax return to enable  
49 a taxpayer to make such contribution. Notwithstanding any other  
50 provision of law, all revenues collected pursuant to this section shall  
51 be credited to the New York state standardbred retirement race horse and  
52 aftercare fund and shall be used only for those purposes enumerated in  
53 paragraph j of subdivision one of section three hundred thirty-two of  
54 the racing, pari-mutuel wagering and breeding law.

55 § 8. The tax law is amended by adding two new sections 630-i and 630-j  
56 to read as follows:



1 § 630-i. Gifts for thoroughbred aftercare. Effective for any tax year  
2 commencing on or after the effective date of this section, a taxpayer in  
3 any taxable year may elect to contribute to the New York state thorough-  
4 bred breeding and development fund established pursuant to section two  
5 hundred fifty-two of the racing, pari-mutuel wagering and breeding law,  
6 for the purpose of funding the operation of retired race horse aftercare  
7 facilities. Any contributions made to the thoroughbred breeding and  
8 development fund pursuant to this section shall be deposited into a  
9 dedicated account managed by the fund, which shall solely be used for  
10 funding the operation of retired race horse aftercare facilities, with a  
11 preference for those organizations that are accredited horse retirement  
12 and rescue programs. Such contribution shall be in any whole dollar  
13 amount and shall not reduce the amount of the state tax owed by such  
14 taxpayer. The commissioner shall include space on the personal income  
15 tax return to enable a taxpayer to make such contribution. Notwithstand-  
16 ing any other provision of law, all revenues collected pursuant to this  
17 section shall be credited to the New York state thoroughbred retirement  
18 race horse and aftercare fund and shall be used only for those purposes  
19 enumerated in paragraph h of subdivision two of section two hundred  
20 fifty-four of the racing, pari-mutuel wagering and breeding law.

21 § 630-j. Gifts for standardbred aftercare. Effective for any tax year  
22 commencing on or after the effective date of this section, a taxpayer in  
23 any taxable year may elect to contribute to the agriculture and New York  
24 horse breeding and development fund established pursuant to section  
25 three hundred thirty of the racing, pari-mutuel wagering and breeding  
26 law, for the purpose of funding the operation of retired race horse  
27 aftercare facilities. Any contributions made to the agriculture and New  
28 York horse breeding and development fund pursuant to this section shall  
29 be deposited into a dedicated account managed by the fund, which shall  
30 be solely used for funding the operation of retired race horse aftercare  
31 facilities, with preference for those organizations that are accredited  
32 horse retirement and rescue programs. Such contribution shall be in any  
33 whole dollar amount and shall not reduce the amount of the state tax  
34 owed by such taxpayer. The commissioner shall include space on the  
35 personal income tax return to enable a taxpayer to make such contrib-  
36 ution. Notwithstanding any other provision of law, all revenues  
37 collected pursuant to this section shall be credited to the New York  
38 state standardbred retirement race horse and aftercare fund and shall be  
39 used only for those purposes enumerated in paragraph j of subdivision  
40 one of section three hundred thirty-two of the racing, pari-mutuel  
41 wagering and breeding law.

42 § 9. The New York state thoroughbred breeding and development fund and  
43 the agriculture and New York state horse breeding development fund shall  
44 expend appropriate resources to ensure that the public is made aware of  
45 the prohibitions, penalties, and contribution opportunities established  
46 by this act.

47 § 10. This act shall take effect immediately; provided that sections  
48 two, three, six, seven and eight of this act shall take effect January  
49 1, 2022, and shall apply to all fiscal years commencing on and after  
50 such date.