STATE OF NEW YORK

6953

2021-2022 Regular Sessions

IN SENATE

May 20, 2021

Introduced by Sen. SERINO -- 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 an income tax credit for obedience training for dogs adopted from a qualifying animal shelter

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

Section 1. This act shall be known and may be cited as "Frankie's Law".

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

(kkk) Credit for the adoption of dogs. (1) General. An individual taxpayer shall be allowed a credit for taxable years beginning on or after January first, two thousand twenty against the tax imposed by this article for the obedience training of one dog per taxable year that was adopted from a qualifying pound, shelter, duly incorporated society for the prevention of cruelty to animals, humane society, dog, cat or other protective or rescue association during such taxable year or the taxable year immediately preceding, provided that keeping such dog is not in violation of any applicable provisions of federal, state or local law. The amount of the credit shall be the actual cost of such obedience training, but shall not exceed the maximum credit of one hundred dollars per taxable year.

(2) Proof of claim. The commissioner may require a qualified taxpayer to furnish proof of obedience training in support of his or her claim for credit under this subsection.

(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 twenty-two, in which the dog received obedience training.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2022.

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

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