

# STATE OF NEW YORK

6936

2023-2024 Regular Sessions

## IN ASSEMBLY

May 9, 2023

Introduced by M. of A. RA -- read once and referred to the Committee on Ways and Means

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 (ooo) to read as follows:

3 (ooo) 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-three against the tax  
6 imposed by this article for the adoption of a maximum of three dogs or  
7 cats per taxable year from a qualifying pound, shelter, duly incorpo-  
8 rated society for the prevention of cruelty to animals, humane society,  
9 dog, cat or other protective or rescue association. The amount of the  
10 credit shall be one hundred dollars per dog or cat, for a maximum of  
11 three dogs or cats per taxable year, provided that keeping such dog or  
12 cat is not in violation of any applicable provisions of federal, state  
13 or local law.

14 (2) Proof of claim. The commissioner may require a qualified taxpayer  
15 to furnish proof of spaying or neutering in support of his or her claim  
16 for credit under this subsection.

17 (3) When credit allowed. The credit provided for in this subsection  
18 shall be allowed with respect to the taxable year, commencing after  
19 January first, two thousand twenty-three, in which the dog or cat is  
20 adopted.

21 § 2. This act shall take effect immediately and shall apply to  
22 adoptions in taxable years beginning on and after January 1, 2023.

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

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