STATE OF NEW YORK

1414

2023-2024 Regular Sessions

IN SENATE

January 11, 2023

Introduced by Sen. HINCHEY -- 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 exempting animal boarding from sales and use taxes

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

Section 1. Paragraph 1 of subdivision (f) of section 1115 of the tax law, as amended by section 1 of part W of chapter 59 of the laws of 2018, is amended to read as follows:

(1) Services rendered by a veterinarian licensed and registered as required by the education law which constitute the practice of veterinary medicine as defined in said law, including hospitalization for [~~which no separate boarding charge is made~~], shall not be subject to tax under paragraph [~~(3)~~] **three** of subdivision (c) of section eleven hundred five, but the exemption allowed by this subdivision shall not apply to other services provided by a veterinarian to pets and other animals, including, but not limited to, [~~boarding,~~] grooming and clipping. Articles of tangible personal property designed for use in some manner relating to domestic animals or poultry, when sold by such a veterinarian, shall not be subject to tax under subdivision (a) of section eleven hundred five or under section eleven hundred ten. However, the sale of any such articles of tangible personal property to a veterinarian shall not be deemed a sale for resale within the meaning of paragraph [~~(4)~~] **four** of subdivision (b) of section eleven hundred one and shall not be exempt from retail sales tax.

§ 2. Section 1115 of the tax law is amended by adding a new subdivision (f-1) to read as follows:

(f-1) Services provided to board an animal when rendered by a veterinarian licensed and registered as required by the education law or by a commercial horse boarding operation shall be exempt from tax under this article.

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

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§ 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to sales and use taxes imposed in tax years commencing on and after such effective date. Effective immediately the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such date.