STATE OF NEW YORK

5340--A

2025-2026 Regular Sessions

IN ASSEMBLY

February 13, 2025

Introduced by M. of A. RAGA, SEAWRIGHT -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to creating a tax credit for certain household pet expenses

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (uuu) to read as follows:

(uuu) Credit for certain household pet expenses. (1) General. An individual taxpayer shall be allowed a credit for taxable years beginning on or after the first of January next succeeding the date this subsection takes effect against the tax imposed by this article for the cost of owning household pets. The amount of the credit shall be for the actual cost of pet ownership for up to two household pets, but shall not exceed the maximum credit of one hundred fifty dollars for everyday expenses and three hundred dollars for medical or veterinary expenses per household pet per taxable year for a maximum total of nine hundred dollars per taxable year.

(2) Definitions. The terms:

(a) "household pet" shall mean any dog or cat kept for the primary purpose of companionship that is normally maintained in or near the household of the owner or person who cares for such domesticated animal, provided that keeping such animal is not in violation of any applicable provisions of federal, state or local law. The term "household pet" shall not mean:

(i) any dog or cat confined to the premises of any public or private hospital devoted solely to the treatment of sick animals.

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

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(ii) any dog or cat confined for the purposes of research to the premises of any college or other educational or research institution.

(iii) any dog or cat confined to the premises of any person, firm or corporation engaged in the business of breeding or raising dogs for profit and licensed as a class A dealer under the Federal Laboratory Animal Welfare Act.

(iv) any "police work dog" or "detection dog" as such terms are defined in section one hundred eight of the agriculture and markets law.

(b) "actual cost of pet ownership" shall mean:

(i) medical and veterinary expenses, which shall include, but not be limited to, annual exams, medications, emergency care, and tests as deemed necessary by veterinarians; and

(ii) everyday expenses which shall include, but not be limited to, food, crate, leashes, litter boxes, litter, harnesses, collars, grooming supplies, toys, and other items deemed essential for pet care-taking.

(3) Proof of claim. The commissioner may require a qualified taxpayer to furnish proof of ownership of the household pets and proof of the actual cost of pet ownership in support of their claim for credit under this subsection.

(4) When credit allowed. The credit provided for in this subsection shall be allowed with respect to the taxable year, commencing after taxable years beginning on or after the first of January next succeeding the date this subsection takes effect, in which the pet is owned.

§ 2. This act shall take effect immediately and shall apply to pet adoptions in taxable years beginning on and after the first of January next succeeding the date on which it shall have become a law.