STATE OF NEW YORK

637

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. ROSENTHAL -- 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 household pets

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 (qqq) to read as follows:

(qqq) Credit for the adoption of household pets. (1) General. An individual taxpayer shall be allowed a credit for taxable years beginning on or after January first, two thousand twenty-four against the tax imposed by this article for the cost of adopting a maximum of three household pets per taxable year from a qualifying animal shelter. The amount of the credit shall be one hundred dollars per animal or the actual cost of such adoption, whichever is less, for a maximum of three pets per taxable year.

(2) Definitions. For the purposes of this subsection:

(A) The term "household pet" shall mean any dog, cat or other domesticated animal 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.

(B) The term "qualifying animal shelter" shall mean the following:

(i) Any municipal pound or shelter harboring animals pursuant to subdivision one of section one hundred fourteen of the agriculture and markets law;

(ii) Any pound, shelter, duly incorporated society for the prevention of cruelty to animals, duly incorporated humane society or duly incorporated animal protective association that operates physical animal shel-

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

LBD02160-01-5

tering facilities and offers household pets to the public for adoption by way of an established adoption program. Such facilities shall not be co-located on a residential premises; or

(iii) Any pound, shelter, duly incorporated society for the prevention of cruelty to animals, duly incorporated humane society or duly incorporated animal protective association located in a city with a population of two million or more that operates physical animal sheltering facilities and offers household pets to the public for adoption by way of an established adoption program. Such facilities shall not be co-located on a residential premises.

(3) Eligibility. To qualify for the credit prescribed in this subsection, an individual taxpayer must provide proof of animal ownership in the form of an adoption agreement from a qualifying animal shelter as defined in this subsection, and written proof that such animal was spayed or neutered in accordance with section three hundred seventy-seven-a of the agriculture and markets law.

(4) 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-four, in which the pet is adopted.

§ 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.