STATE OF NEW YORK

1307

2025-2026 Regular Sessions

IN SENATE

January 9, 2025

Introduced by Sen. CANZONERI-FITZPATRICK -- 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 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:

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 dogs or cats. (1) General. An individual taxpayer shall be allowed a credit for taxable years beginning on or after January first, two thousand twenty-five against the tax imposed by this article for the adoption of a maximum of three dogs or cats per taxable year 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. The amount of the credit shall be one hundred dollars per dog or cat, for a maximum of three dogs or cats per taxable year, provided that keeping such dog or cat is not in violation of any applicable provisions of federal, state or local law.

(2) Proof of claim. The commissioner may require a qualified taxpayer to furnish proof of spaying or neutering in support of their 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-five, in which the dog or cat is adopted.

§ 2. This act shall take effect immediately and shall apply to adoptions in taxable years beginning on and after January 1, 2025.

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

LBD00995-01-5