

# STATE OF NEW YORK

2370

2025-2026 Regular Sessions

## IN SENATE

January 16, 2025

Introduced by Sen. ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to establishing a credit against income tax for service dogs

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 (bbb) to read as follows:

3 (bbb) Credit for service dogs. (1) For taxable years beginning on or  
4 after January first, two thousand twenty-five, a taxpayer shall be  
5 allowed a credit as hereinafter provided, against the tax imposed by  
6 this article, in an amount equal to the qualified service dog expendi-  
7 tures made by the taxpayer. Provided, however, the credit shall not  
8 exceed one thousand dollars.

9 (2) Tax credits allowed pursuant to this subsection shall be allowed  
10 in the taxable year in which the expenditures were made.

11 (3) If the amount of the credit allowable under this subsection for  
12 any taxable year shall exceed the taxpayer's tax for such year, the  
13 excess may be carried over to the following year or years, and may be  
14 applied against the taxpayer's tax for such year or years, but shall not  
15 exceed one thousand dollars.

16 (4) The term "qualified service dog expenditures" shall mean, for  
17 purposes of this subsection, necessary expenses for maintaining a  
18 service dog, as defined in subdivision seven of section forty-seven-b of  
19 the civil rights law, including, but not limited to, food, veterinary  
20 care, training, boarding, and clothing.

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

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

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