STATE OF NEW YORK

4223

2025-2026 Regular Sessions

IN SENATE

February 3, 2025

Introduced by Sen. PARKER -- 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 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 (bbb) to read as follows:

(bbb) 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-six against the tax imposed by this article for the cost of adopting a maximum of three household pets per taxable year from a qualifying pound, duly incorporated professional organization or duly incorporated humane society. The amount of the credit shall be for the actual cost of such adoption, but shall not exceed the maximum credit of one hundred dollars per household pet, for a maximum of three pets per taxable year.

(2) Definition. 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.

(3) 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.

(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-six, 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 January 1, 2026.

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

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