

STATE OF NEW YORK

2377

2025-2026 Regular Sessions

IN ASSEMBLY

January 16, 2025

Introduced by M. of A. RA -- 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 a dog or cat

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 (qqq) to read as follows:

3 (qqq) Credit for the adoption of dogs or cats. (1) General. An indi-
4 vidual taxpayer shall be allowed a credit for taxable years beginning on
5 or after January first, two thousand twenty-five against the tax imposed
6 by this article for the adoption of a maximum of three dogs or cats per
7 taxable year from a qualifying pound, shelter, duly incorporated society
8 for the prevention of cruelty to animals, humane society, dog, cat or
9 other protective or rescue association. The amount of the credit shall
10 be one hundred dollars per dog or cat, for a maximum of three dogs or
11 cats per taxable year, provided that keeping such dog or cat is not in
12 violation of any applicable provisions of federal, state or local law.

13 (2) Proof of claim. The commissioner may require a qualified taxpayer
14 to furnish proof of spaying or neutering in support of their claim for
15 credit under this subsection.

16 (3) When credit allowed. The credit provided for in this subsection
17 shall be allowed with respect to the taxable year, commencing after
18 January first, two thousand twenty-five, in which the dog or cat is
19 adopted.

20 § 2. This act shall take effect immediately and shall apply to
21 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