

# STATE OF NEW YORK

2660

2025-2026 Regular Sessions

## IN ASSEMBLY

January 21, 2025

Introduced by M. of A. SAYEGH, COLTON, CRUZ, EPSTEIN -- 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 pets

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 pets. (1) General. An individual  
4 taxpayer shall be allowed a credit for taxable years beginning on or  
5 after January first, two thousand twenty-seven against the tax imposed  
6 by this article for the cost of adopting pets per taxable year from a  
7 qualifying animal shelter. The amount of the credit shall be two hundred  
8 fifty dollars per animal or the actual cost of such adoption, whichever  
9 is less, per taxable year.

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

11 (A) The term "pet" shall mean any dog, cat or other domesticated  
12 animal kept for the primary purpose of companionship that is normally  
13 maintained in or near the household of the owner or person who cares for  
14 such domesticated animal, provided that keeping such animal is not in  
15 violation of any applicable provisions of federal, state or local law.

16 (B) The term "qualifying animal shelter" shall mean any pound, shel-  
17 ter, duly incorporated society for the prevention of cruelty to animals,  
18 duly incorporated humane society or duly incorporated animal protective  
19 association that operates physical animal sheltering facilities and  
20 offers pets to the public for adoption by way of an established adoption  
21 program or any municipal pound or shelter harboring animals pursuant to  
22 subdivision one of section one hundred fourteen of the agriculture and  
23 markets law. Such facilities shall not be co-located on a residential  
24 premises.

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

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1 (3) Eligibility. To qualify for the credit prescribed in this  
2 subsection, an individual taxpayer must provide proof of animal owner-  
3 ship in the form of an adoption agreement from a qualifying animal shel-  
4 ter as defined in this subsection.

5 (4) When credit allowed. The credit provided for in this subsection  
6 shall be allowed with respect to the taxable year, commencing after  
7 January first, two thousand twenty-seven, in which the pet is adopted.

8 § 2. This act shall take effect immediately and shall apply to pet  
9 adoptions in taxable years beginning on and after the first of January  
10 next succeeding the date on which it shall have become a law.