

STATE OF NEW YORK

3184

2025-2026 Regular Sessions

IN ASSEMBLY

January 23, 2025

Introduced by M. of A. ROSENTHAL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to the rescued animals spay and neuter fund

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The tax law is amended by adding a new section 209-R to
2 read as follows:

3 § 209-R. Gift for rescued animals protection. Effective for any tax
4 year commencing on or after January first, two thousand twenty-five, a
5 taxpayer in any taxable year may elect to contribute to the rescued
6 animals spay and neuter fund. Such contribution shall be in any whole
7 dollar amount and shall not reduce the amount of state tax owed by such
8 taxpayer. The commissioner shall include space on the corporate income
9 tax return to enable a taxpayer to make such contribution. Notwith-
10 standing any other provision of law, all revenues collected pursuant to
11 this section shall be credited to the rescued animals spay and neuter
12 fund and shall be used only for those purposes enumerated in section
13 ninety-five-1 of the state finance law.

14 § 2. The tax law is amended by adding a new section 630-m to read as
15 follows:

16 § 630-m. Gift for rescued animals protection. Effective for any tax
17 year commencing on or after January first, two thousand twenty-five, an
18 individual in any taxable year may elect to contribute to the rescued
19 animals spay and neuter fund. Such contribution shall be in any whole
20 dollar amount and shall not reduce the amount of state tax owed by such
21 individual. The commissioner shall include space on the personal income
22 tax return to enable an individual to make such contribution. Notwith-
23 standing any other provision of law, all revenues collected pursuant to
24 this section shall be credited to the rescued animals spay and neuter

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

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1 fund and shall be used only for those purposes enumerated in section
2 ninety-five-1 of the state finance law.

3 § 3. The state finance law is amended by adding a new section 95-1 to
4 read as follows:

5 § 95-1. Rescued animals spay and neuter fund. 1. There is hereby
6 established in the joint custody of the commissioner of agriculture and
7 markets and the comptroller a special fund to be known as the "rescued
8 animals spay and neuter fund". The commissioner of agriculture and
9 markets shall promulgate any rules and regulations the commissioner
10 deems necessary to implement and regulate such fund.

11 2. Such fund shall consist of:

12 a. all revenues received by the department of taxation and finance
13 pursuant to the provisions of sections two hundred nine-R and six
14 hundred thirty-m of the tax law;

15 b. all revenues received pursuant to appropriation by the legislature;
16 and

17 c. all other moneys appropriated, credited, or transferred thereto
18 from any other fund or source pursuant to law.

19 The commissioner of taxation and finance shall report annually to the
20 state comptroller the amounts designated for the fund pursuant to
21 sections two hundred nine-R and six hundred thirty-m of the tax law, who
22 shall transfer that amount to the fund. Nothing contained in this
23 section shall prevent the state from receiving grants, gifts, or
24 bequests for the purposes of the fund as defined in this section and
25 depositing them into the fund.

26 3. On or before the first day of February each year, the commissioner
27 of agriculture and markets shall provide a written report to the tempo-
28 rary president of the senate, speaker of the assembly, chair of the
29 senate finance committee, chair of the assembly ways and means commit-
30 tee, chair of the senate agriculture committee, chair of the assembly
31 agriculture committee, the state comptroller and the public. Such report
32 shall include how the monies of the fund were utilized during the
33 preceding calendar year, and shall include:

34 (a) the amount of money dispersed from the fund and the award process
35 used for such disbursements;

36 (b) recipients of awards from the fund;

37 (c) the amount awarded to each;

38 (d) the purposes for which such awards were granted; and

39 (e) a summary financial plan for such monies which shall include esti-
40 mates of all receipts and all disbursements for the current and succeed-
41 ing fiscal years, along with the actual results from the prior fiscal
42 year.

43 4. Moneys of the fund shall be expended for the purposes of carrying
44 out the provisions of section one hundred seventeen-a of the agriculture
45 and markets law. Moneys shall be paid out of the fund on the audit and
46 warrant of the state comptroller on vouchers approved by the commission-
47 er of agriculture and markets. Any interest received by the comptroller
48 on moneys on deposit in the animal population control fund shall be
49 retained in and become part of such fund.

50 § 4. This act shall take effect immediately.