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:

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

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

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

§ 630-m. Gift for rescued animals protection. Effective for any tax year commencing on or after January first, two thousand twenty-five, an individual in any taxable year may elect to contribute to the rescued animals spay and neuter fund. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such individual. The commissioner shall include space on the personal income tax return to enable an individual to make such contribution. Notwithstanding any other provision of law, all revenues collected pursuant to 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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fund and shall be used only for those purposes enumerated in section ninety-five-l of the state finance law.

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

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

2. Such fund shall consist of:

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

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

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

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

3. On or before the first day of February each year, the commissioner of agriculture and markets shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate agriculture committee, chair of the assembly agriculture committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

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

(b) recipients of awards from the fund;

(c) the amount awarded to each;

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

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

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

§ 4. This act shall take effect immediately.