STATE OF NEW YORK

3192

2025-2026 Regular Sessions

IN ASSEMBLY

January 23, 2025

Introduced by M. of A. ROSENTHAL, RA, SEAWRIGHT, McDONOUGH, MILLER, BRABENEC, DiPIETRO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a credit against income tax for service dogs

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 service dogs. (1) For taxable years beginning on or after January first, two thousand twenty-five, a taxpayer shall be allowed a credit as hereinafter provided, against the tax imposed by this article, in an amount equal to the qualified service dog expenditures made by the taxpayer. Provided, however, the credit shall not exceed one thousand dollars.

(2) Tax credits allowed pursuant to this subsection shall be allowed in the taxable year in which the expenditures were made.

(3) If the amount of the credit allowable under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess may be carried over to the following year or years, and may be applied against the taxpayer's tax for such year or years, but shall not exceed one thousand dollars.

(4) The term "qualified service dog expenditures" shall mean, for purposes of this subsection, necessary expenses for maintaining a service dog, as defined in subdivision seven of section forty-seven-b of the civil rights law, including, but not limited to, food, veterinary care, training, boarding, and clothing.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2025.

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

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