

STATE OF NEW YORK

4977

2025-2026 Regular Sessions

IN ASSEMBLY

February 10, 2025

Introduced by M. of A. BUTTENSCHON, WOERNER, BENDETT, MILLER, LUPARDO --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting animal boarding
from sales and use taxes

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

1 Section 1. Paragraph 1 of subdivision (f) of section 1115 of the tax
2 law, as amended by section 1 of part W of chapter 59 of the laws of
3 2018, is amended to read as follows:

4 (1) Services rendered by a veterinarian licensed and registered as
5 required by the education law which constitute the practice of veteri-
6 nary medicine as defined in said law, including hospitalization for
7 [~~which no separate boarding charge is made~~], shall not be subject to tax
8 under paragraph [~~(3)~~] three of subdivision (c) of section eleven hundred
9 five, but the exemption allowed by this subdivision shall not apply to
10 other services provided by a veterinarian to pets and other animals,
11 including, but not limited to, [~~boarding,~~] grooming and clipping. Arti-
12 cles of tangible personal property designed for use in some manner
13 relating to domestic animals or poultry, when sold by such a veterinar-
14 ian, shall not be subject to tax under subdivision (a) of section eleven
15 hundred five or under section eleven hundred ten. However, the sale of
16 any such articles of tangible personal property to a veterinarian shall
17 not be deemed a sale for resale within the meaning of paragraph [~~(4)~~]
18 four of subdivision (b) of section eleven hundred one and shall not be
19 exempt from retail sales tax.

20 § 2. Section 1115 of the tax law is amended by adding a new subdivi-
21 sion (f-1) to read as follows:

22 (f-1) Services provided to board an animal when rendered by a veteri-
23 narian licensed and registered as required by the education law or by a
24 commercial horse boarding operation shall be exempt from tax under this
25 article.

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

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1 § 3. This act shall take effect on the first of January next succeed-
2 ing the date on which it shall have become a law and shall apply to
3 sales and use taxes imposed in tax years commencing on and after such
4 effective date. Effective immediately, the addition, amendment and/or
5 repeal of any rule or regulation necessary for the implementation of
6 this act on its effective date are authorized to be made and completed
7 on or before such effective date.