

Memorandum in Support

COMMITTEE ON ANIMALS AND THE LAW

Animals and the Law #6

June 9, 2016

S. 1215-B
A. 2933-A

By: Senator Marchione
By: M. of A. Glick
Senate Committee: Investigations and Government
Operations
Assembly Committee: Finance
Effective Date: January 1, 2018

AN ACT to amend the tax law and the state finance law, in relation to providing a tax check-off box on personal income tax and corporate franchise tax returns for gifts to the New York state horse retirement and rescue fund; and directing the commissioner of agriculture and markets to compile a list of approved horse retirement and rescue programs.

LAW AND SECTIONS REFERRED TO: Various.

This bill would amend the Tax Law and the State Finance Law, by allowing taxpayers to contribute to the support of the New York state horse retirement and rescue fund on their annual tax returns.

Thousands of retired racehorses are needlessly shipped to slaughter in Mexico and Canada, where they suffer horrific deaths. However, if New York had a fund dedicated to rescuing the retired racehorses, fewer retired racehorses would be shipped to slaughter. Instead, they would either be retrained for alternative second careers and re-homed, or be permanently retired at approved sanctuaries.

A not-for-profit rescue organization that rehabilitates and re-homes an average of 30 horses per year has an expenditure of approximately \$43,000 per year. The expenses consist of transportation, hay, feed, equipment, medical expenses, maintenance, equine supplies, equine purchase, promotion and licensing fees. Revenues raised to run a rescue typically come from adoptions, charity fundraising events, equipment sales and donations. A tax check-off on individual and corporate franchise tax returns would bring the much needed awareness and more importantly, donations to horse retirement and rescue programs for the equines that have served New Yorkers well.

Opinions expressed are those of the Section/Committee preparing this memorandum and do not represent those of the New York State Bar Association unless and until they have been adopted by its House of Delegates or Executive Committee.

Currently, there are various voluntary contributions to funds established in the State Finance Law by means of a check-off on individual and corporate franchise tax returns. There is currently no fund for the support of horse rescue and retirement programs, and no tax check-off for horse retirement and rescue. This bill would create such a fund and provide for taxpayer contributions to support it.

For the foregoing reasons, the Committee on Animals and the Law **SUPPORTS** this legislation and recommends it for passage by the Senate and Assembly.

Submitted by: NYSBA Committee on Animals and the Law