NEW YORK STATE BAR ASSOCIATION
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May 26, 2026

Via Electronic Delivery
Senator Nathalia Fernandez
Assemblymember Steven Raga
NYS Legislature

Re: S.9808-A and A.5340-A

Dear Senator Fernandez and Assemblymember Raga,

On behalf of The New York State Bar Association's Committee on Animals and the Law, we respectfully submit the below comments and questions for your consideration concerning your bill S.9808-A and A.5340-A concerning new subsection uuu to section 606 of the Tax Law, to create a tax credit for certain household expenses related to pet ownership.

The opinions expressed are those of the 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. Please reach out to our Government Relations Department with any questions. We would also be happy to set up a time to meet with your office to discuss these comments more thoroughly.

Comment: The bill would add a new subsection uuu to section 606 of the Tax Law, to create a tax credit for certain household expenses related to pet ownership. The new subsection (uuu) establishes the parameters of the tax credit, states the eligibility date, and provides definitions.

The Committee on Animals and the Law (COAL) would like to support the enactment of this proposed legislation for the following reasons. As you state in your Sponsor's Memorandum in Support of the bill, according to the 2022 AVMA Pet Ownership and Demographics Sourcebook, an average of $326 was spent on annual veterinary care in 2021-bringing this expense close to 33% of total household spending on pets; and that a U.S. News survey found that 76% of respondents went into debt to save their pet's lives and 63% of respondents said veterinary bills are their biggest source of pet debt. At the same time, New York State's shelters and rescues are experiencing record overcrowding, leading some municipal shelters to post notices that surrendered pets will be euthanized. A tax credit will go a long way to resolving both of these issues, because, to those households where a $450 tax credit will make a real difference, such families may eschew adopting a pet because even a free pet is costly to maintain, and may result in indebtedness. This tax credit would reduce the risk of such "pet poverty" and, as more pets are adopted, it would reduce the burden on municipal animal shelters (which are taxpayer-funded).

However, there appear to be inadvertent drafting ambiguities that have created certain questions about the intent of the bill, and the eligibility of pets and taxpayers for the credit. While the Committee on Animals and the Law would like to support this bill, we can do so only if its meaning is clear, and we are requesting that you resolve the inconsistencies described

below by amendments to the bill:

1. Qualifying household pet. Does the bill intend that the credit be applicable only to pets that were adopted from an SPCA, humane society, shelter or rescue organization, or to any pets, whether adopted or purchased from a breeder or another source? The language in Sec 2, setting forth the effective date, appears to limit the credit to "pet adoptions," which would mean that the credit does not apply to a dog or cat that is purchased, rather than adopted from an SPCA, humane society, shelter or rescue organization. If someone has purchased a pet from a breeder or another source, then by accepted common usage, the pet is not "adopted." The bill uses the term "owns" in other parts of the proposed subsection uuu; a clarification should be made to the eligibility for the proposed credit, and whether it applies to all pets owned by a taxpayer or only those that were adopted from an SPCA, humane society, shelter or rescue organization, and either "owns" or "adopted" should be used consistently.

2. Effective date: There appears to be an inconsistency with the statutory effective date (section 2 of the bill) and the year the credit is claimable. Most of the language indicates that the bill (and the credit) will go into effect in the taxable year after the bill is signed into law; so if the bill is passed and signed into law in 2026, the credit would apply to taxable years beginning with the 2027 taxable year. However, there is also language in (uuu)(4) that seems to limit the credit to taxable years one year later than the date when it has become effective. The effective date of the credit, by taxable year, should be clarified.

3. Applicability to pets acquired prior to effective date. Similarly, the language in the effective date (section 2 of the bill) appears to limit the tax credit to owners of household pets that were adopted after the bill goes into effect. It is not clear whether the paragraph is intended to limit the credit to new "pet adoptions" or if it will apply to all pets "owned" by a taxpayer after the credit goes into effect, regardless of the date when the pet was acquired. Clarification of this aspect of eligibility is also requested.

Thank you for your consideration of our concerns with this legislation. We welcome the opportunity to discuss further with you in order to resolve the issues that we have raised.

Respectfully,

The Committee on Animals and the Law