

## Memorandum in Support

### COMMITTEE ON ANIMALS AND THE LAW

Animals #11

May 26, 2017

S. 610-A  
A. 1986-A

By: Senator Boyle  
By: M. of A. Lentol  
Senate Committee: Finance  
Assembly Committee: Ways and Means  
Effective Date: Immediately

**AN ACT** to amend the tax law and the state finance law, in relation to the rescued animals spay and neuter fund.

**LAWS & SECTIONS REFERRED TO:** Tax Law section 209-K and article 22, part 2, section 630-e; State Finance Law section 95-i.

### THE COMMITTEE ON ANIMALS AND THE LAW SUPPORTS THIS LEGISLATION

This bill would amend Part 2 of Article 22 of the Tax Law by adding a new section 630-e, and add a new section 95-i to the State Finance Law, to establish the Rescued Animals Spay and Neuter Fund (“the Fund”) to provide monies for the care and maintenance of rescued, stray or abused animals. Taxpayers may elect to contribute any whole dollar amount to the Fund via their personal or corporate income tax returns.

The Fund would be established in the joint custody of the Commissioner of Agriculture and Markets and the State Comptroller. The Commissioner of Agriculture and Markets would be responsible for promulgating any rules and regulations he or she deems necessary to implement and regulate the Fund. The State Comptroller would be responsible for overseeing the Fund. The Fund would be added to the already existing voluntary contribution funds found on New York State’s income tax forms, including Return a Gift to Wildlife, the Missing/Exploited Children Fund, the Breast Cancer Research Fund, and the Alzheimer’s Fund.

Monies of the Fund would be expended for the purposes of carrying out the provisions of Section 117-a of the Agriculture and Markets Law. The purpose of Section 117-a is to reduce the population of unwanted stray dogs and cats by encouraging New York State residents to spay and neuter their pets, thereby reducing the instances where animals are euthanized as well as potential public safety threats. Section 117-a provides

low cost spay and neutering services for dogs and cats owned by New York State residents who meet certain criteria, such as low income or disability.

To ensure that the monies in this Fund are used for the purposes intended by the legislation, the Commissioner of Agriculture and Markets is directed to produce an annual report with specific information on the amount of money disbursed from the Fund, the recipients and the amounts of money they received, the purposes of the grants given to recipients, and a financial plan for future years of the Fund. The report will be given to the legislative leaders, chairs of the fiscal committees and the agriculture committees, and the comptroller. The report will ensure that the money in the Fund is used appropriately.

In addition to raising funds that are necessary to curb the ongoing homeless dog and cat population, this bill would also bring awareness to the problem of homeless, abused and abandoned dogs and cats living in New York State who often wind up suffering, or killed or euthanized.

For the foregoing reasons, the Committee on Animals and the Law **SUPPORTS** the passage and enactment of this legislation.