



General Assembly

January Session, 2015

**Proposed Bill No. 6534**

LCO No. 1191



Referred to Committee on ENVIRONMENT

Introduced by:  
REP. CARNEY, 23rd Dist.

**AN ACT ESTABLISHING A TAX CREDIT FOR THE ADOPTION AND MAINTENANCE OF A SHELTER ANIMAL.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 That the general statutes be amended to provide that any taxpayer  
2 who is subject to the personal income tax imposed under chapter 229  
3 of the general statutes for any taxable year shall be allowed a credit  
4 against the tax otherwise due under said chapter in an amount equal to  
5 the price paid by such taxpayer to acquire an animal from a municipal  
6 or regional dog pound or a public or private animal rescue or adoption  
7 organization, not to exceed two hundred dollars, provided (1) such  
8 credit shall not be claimed until one year after the adoption of such  
9 animal; (2) such credit shall not be claimed if the animal is not kept by  
10 such taxpayer for at least one year; and (3) such taxpayer demonstrates  
11 to the satisfaction of the Commissioner of Revenue Services that such  
12 taxpayer is mentally and financially competent to care for such animal.

**Statement of Purpose:**

To encourage the adoption of shelter animals and reduce the burden of such animals on municipalities and the environment by establishing a tax credit under the personal income tax for taxpayers who adopt and

maintain an animal from a municipal or regional dog pound or a public or private animal rescue or adoption organization.