

HB 980 -- TAX CREDIT FOR THE ADOPTION OF CERTAIN ANIMALS

SPONSOR: Appelbaum

Beginning January 1, 2026, a taxpayer will be allowed a tax credit for a qualified pet adoption of up to \$125. No more than two tax credits will be allowed per tax year, per taxpayer.

The taxpayer must submit receipts provided by the animal shelter to the Department of Revenue (DOR) when claiming the tax credit. The total amount of tax credits to be issued annually can not exceed \$500,000. If the number of claims for the tax credit exceeds that figure, the credits will be distributed in the order in which they are claimed.

The credits are not nonrefundable, and can not be assigned, transferred, sold, or otherwise conveyed. No credit will be carried forward to any subsequent tax year.

If the adopted animal is returned, abused, released, sold, killed, or otherwise not cared for, the taxpayer will forfeit any tax credits which have not yet been redeemed. The DOR may seek any records or status as to the welfare of adopted animals at the time of the taxpayer's credit application.

This program sunsets six years after the effective date.

This bill is the same as HB 2705 (2024) and similar to HB 488 (2023).