



Legislation Details (With Text)

File #: Res 0649-2011 **Version:** * **Name:** Congress to pass, and the President to sign into law H.R. 3501 amending the IRS Code to permit a deduction of up to \$3,500 in a taxable year for qualified pet care expenses.

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Title: Resolution calling on the United States Congress to pass, and the President to sign into law H.R. 3501 amending the Internal Revenue Service Code to permit a deduction of up to \$3,500 in a taxable year for qualified pet care expenses.

Sponsors: Sara M. Gonzalez, Daniel Dromm, Julissa Ferreras-Copeland, G. Oliver Koppell, Rosie Mendez, Domenic M. Recchia, Jr., Jumaane D. Williams, Ydanis A. Rodriguez

Indexes:

Attachments: 1. Cover Sheet

Date	Ver.	Action By	Action	Result
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2/2/2011	*	City Council	Referred to Comm by Council	
12/31/2013	*	City Council	Filed (End of Session)	

Res. No. 649

Resolution calling on the United States Congress to pass, and the President to sign into law H.R. 3501 amending the Internal Revenue Service Code to permit a deduction of up to \$3,500 in a taxable year for qualified pet care expenses.

By Council Members Gonzalez, Dromm, Ferreras, Koppell, Mendez, Recchia, Williams and Rodriguez

Whereas, According to the American Pet Products Manufacturers Association 2009-2010 National Pet Owners Survey, thirty-three percent of U.S. households (or 38.2 million households) own at least one cat, and thirty-nine percent of U.S. households own at least one dog; and

Whereas, According to a recent article in the New York Times, *Exploring the Health Benefits of Pets*, many organizations believe that pets have therapeutic and public-health benefits, and many are researching the interaction between humans and animals to see how these interactions affect typical development and health;

and

Whereas, For at least two decades, mental health organizations have studied the effects of human-pet interaction and human health, with the National Institute of Health finding in a 1987 study that pet owners have improved cardiovascular health and immunity to diseases; and

Whereas, Despite the many benefits of owning a pet, the cost of pet ownership is expensive; and

Whereas, According to the American Society for the Prevention of Cruelty to Animals, dog owners spend approximately \$1,500 on pet care expenses during the pet's first year with the owner, and cat owners spend approximately \$1,000 for food, veterinary care and other costs; and

Whereas, Currently there are no tax exemptions permitting individual tax deductions for pet care expenses; and

Whereas, On July 31, 2009, the United States Congress introduced H.R. 3501, commonly referred to as the Humanity and Pets Partnered Through the Years Act ("HAPPY Act"), which allows individuals to deduct up to \$3,500 in a taxable year for the taxpayer's qualified pet care expenses, defined as "amounts paid in connection with providing care (including veterinary care) for a qualified pet other than any expense in connection with the acquisition of the qualified pet"; and

Whereas, According to the Pet Industry Joint Advisory Council, offering pet owners the opportunity to deduct pet care expenses would encourage responsible ownership and reduce the abandonment of pets by people struggling as a result of the economic downturn; now, therefore, be it

Resolved, That the Council of the City of New York calls upon the United States Congress to pass, and the President to sign into law H.R. 3501 amending the Internal Revenue Service Code to permit a deduction of up to \$3,500 in a taxable year for qualified pet care expenses.

LDB, rev'd by TE
1-3-11

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