

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

David K. Muradian, Jr.

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing tax credits to promote the adoption of a dog or cat from a shelter.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>1/14/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2899 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act providing tax credits to promote the adoption of a dog or cat from a shelter.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 29 of the General Laws is hereby amended by inserting after
2 section 2VVVV, as appearing in section 48 of chapter 46 of the acts of 2015, the following
3 section:-

4 2WWWW. There shall be established on the books of the commonwealth a separate fund
5 to be known as the Adopt a Shelter Pet Fund, hereinafter the fund. The fund shall be
6 administered and expended by the department of revenue, and shall provide for the
7 reimbursement to the commonwealth of the cost of the credits issued pursuant to subsection (u)
8 of section 6 of chapter 62. The fund shall consist of; (i) revenues collected from the registrar of
9 motor vehicles under subsection (e) of section 2E of chapter 90; (ii) all other amounts credited or
10 transferred to the fund from any other fund or source; and (iii) interest or investment earnings on
11 any such monies. Any unexpended balance in the fund at the end of a fiscal year shall not revert

12 to the General Fund but shall remain available for expenditure in subsequent fiscal years. The
13 department of revenue shall promulgate regulations for the administration of the fund.

14 SECTION 2. Section 6 of chapter 62 of the General Laws is hereby amended by adding
15 the following subsection:-

16 (u)(1) A taxpayer shall be allowed a credit for the adoption of a qualified pet from a
17 qualifying adoption entity; provided however, that such taxpayer provides the following
18 documentation to the commissioner: (i) for a dog, adoption papers and proof of registration of
19 the adopted dog pursuant to section 137 of chapter 140, or (ii) for a cat, adoption papers from a
20 qualifying adoption entity. The amount of the credit shall be as described in paragraph (2) under
21 qualified pet and tax credit.

22 (2) As used in this subsection, the following words shall have the following meanings:-

23 “Qualifying adoption entity”, a public animal control facility, office, agency or shelter,
24 humane society shelter or rescue group.

25 “Qualified pet and tax credit”, either of the following animals adopted from a qualified
26 animal rescue organization that is not used by the taxpayer in a trade or business or for the
27 production of income \$400 for a dog over 7 years of age, or a disabled dog or cat ,regardless of
28 age, as determined by the qualified animal rescue organization; or \$200 for a dog 1 to 6 years
29 old, or a cat over 7 years old, or \$100 for a cat 1 to 6 years old, maximum of 2 qualified pets per
30 household, as determined by the qualified animal rescue organization. The tax credit shall be
31 distributed over a period of 3 tax years, as long as the qualified pet is still in the adopters’
32 ownership and care, following the adoption as follows:

- 33 (i) 20 per cent of the total qualified credit, the first tax year following the adoption;
- 34 (ii) 40 per cent of the total qualified credit, the second tax year following the
- 35 adoption;
- 36 (iii) 40 per cent of the total qualified credit, the third tax year following the adoption.

37 The total tax credit shall not exceed \$500 for 3 consecutive tax years, per household.

38 “Rescue group”, an organization exempt from federal income taxation as an organization

39 described in section 501(c)(3) of the Internal Revenue Code, whose primary purpose is the

40 placement of dogs, cats or other animals that have been removed from a public animal control

41 facility, office, agency or shelter, society for prevention of cruelty to animals shelter, or humane

42 society or that have been surrendered or relinquished to the rescue group by the previous owner.

43 SECTION 3. Section 2E of chapter 90 of the General Laws, as appearing in the 2014

44 Official Edition, is hereby amended by inserting after subsection (d) the following subsection:-

45 (e) The registrar shall furnish, upon application, to the owners of private passenger motor

46 vehicles distinctive registration plates which shall display on their face a design indicating

47 support for the adoption of cats and dogs from animal shelters and the words “I’m Animal

48 Friendly”. There shall be a fee of not less than \$30 for such plates in addition to the established

49 registration fee for private passenger motor vehicles, which shall be payable at the time of

50 registration of such vehicle and at each renewal thereof. The portion of the total fee remaining

51 after the deduction of costs directly attributable to the issuance of such plates shall be deposited

52 within 90 days of receipt thereof in the Adopt a Shelter Pet Fund established by section

53 2WWW of chapter 29.

SECTION 4. Section 2 shall take effect for taxable years beginning in 2018.