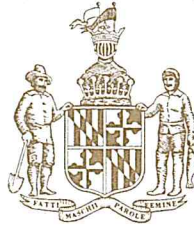


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Chair, Pensions

Public Safety, Transportation, and
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TESTIMONY - SENATE BILL 72

INCOME TAX –

CREDIT FOR PET-FRIENDLY RENTAL DWELLING UNITS

BUDGET & TAXATION COMMITTEE

JANUARY 19, 2023

Chair Guzzone, Vice Chair Rosapepe and Fellow Committee Members:

Senate Bill 72 is a very straightforward bill that creates a tax credit for landlords who offer pet-friendly rental units. The bill would allow landlords to claim a \$200 credit against their state income tax for each of their rental units in which they allow a renter to reside with a companion animal. The credit would be capped at \$2,000 (or ten units) and come with the caveat that landlords would not be allowed to charge excessive, non-refundable pet fees or impose breed restrictions. Additionally, under the bill, the Office of the Comptroller would be required to keep a record of landlords claiming the credit to be used by those in search of pet-friendly housing.

This legislation would help to ensure that those dealing with housing insecurity do not have to part with their family pets. Housing issues are among the most frequently-cited reasons why people relinquish their pets to animal shelters. This legislation is a win-win situation for both landlords and tenants as it incentivizes (and hopefully increases) pet-inclusive housing to allow vulnerable families to keep their pets while providing landlords a tax benefit in the process.

For the reasons listed above, I ask for a favorable report of Senate Bill 72.