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# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§235-    Spay or neuter; tax deduction. (a) There shall  
5 be allowed, as a deduction from gross income, the amount paid  
6 during the taxable year by an individual taxpayer for  
7 expenditures to spay or neuter the taxpayer's dog or cat.

8           (b) The director of taxation:

9           (1) Shall prepare forms as may be necessary to claim a tax  
10           deduction under this section;

11           (2) May require proof of the claim for the tax deduction;

12           and

13           (3) May adopt rules pursuant to chapter 91 to effectuate  
14           this section."

15           SECTION 2. New statutory material is underscored.



1 SECTION 3. This Act, upon its approval, shall apply to  
2 taxable years beginning after December 31, 2005.

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INTRODUCED BY:

Josh Green MD



JAN 24 2006



**Report Title:**

Tax Deduction; Spay; Neuter

**Description:**

Provides a tax deduction for the cost of spaying or neutering a dog or cat.

