
A BILL FOR AN ACT

RELATING TO VETERINARY MEDICINE.

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

1 SECTION 1. The legislature finds that humane societies and
2 animal rescue organizations across Hawaii collectively take in
3 more than 50,000 animals each year and are often required to
4 treat a large majority of those animals with various forms of
5 veterinarian medicines. Spaying and neutering pets under the
6 care of licensed veterinarians is one proven method of
7 veterinarian treatment that can reduce pet overpopulation,
8 euthanasia rates, nuisance animal behaviors, and dog bites--as
9 sterilized dogs are less likely to become aggressive.

10 The purpose of this Act is to:

- 11 (1) Establish a spay and neuter special fund; and
12 (2) Allow funds from an income tax check-off to be
13 deposited into the special fund.

14 SECTION 2. Chapter 143, Hawaii Revised Statutes, is
15 amended by adding a new section to be appropriately designated
16 and to read as follows:

17 "§143- Spay and neuter special fund. (a) There is
18 established the spay and neuter special fund to be administered



1 by the department of budget and finance. Moneys received by the
2 department from:

3 (1) State income tax refund designations to the special
4 fund pursuant to section 235-102.5(e); and

5 (2) Appropriations or other moneys made available,
6 shall be deposited into the special fund. All interest earned
7 or accrued on moneys deposited in the special fund shall become
8 part of the special fund. Moneys in the special fund shall be
9 expended to cover costs to reduce the number of feral animals
10 through spaying and neutering, educate the public regarding the
11 importance of spaying and neutering pets, and prevent homeless
12 animal overpopulation; provided that moneys used shall follow
13 the eligibility criteria established by the advisory committee.

14 (b) There is established an advisory committee consisting
15 of no more than eight members to assist the department of budget
16 and finance in establishing the eligibility criteria and
17 procedures for disbursements from the special fund. The
18 advisory committee shall include the following:

19 (1) One member from each county humane society that holds
20 a county animal control contract;



- 1 (2) One member from two separate private non-profit animal
- 2 rescue, shelter, or protection organizations that do
- 3 not hold a county animal control contract;
- 4 (3) One member representing licensed veterinarians in the
- 5 State; and
- 6 (4) One member from the general public.

7 All members shall be selected by the director of finance, be
 8 residents of the State, and serve three-year terms. All members
 9 shall have an active interest in reducing the number of feral
 10 pets and educating the community regarding the benefits of pet
 11 population control in the State.

12 (c) The advisory committee shall submit to the director of
 13 finance a report in a form prescribed by the director
 14 identifying the total amount of funds that were disbursed from
 15 the special fund in each fiscal year and the amount of funds
 16 carried over to the next fiscal year. The advisory committee
 17 shall submit the report to the director of finance within ninety
 18 days after the close of each fiscal year."

19 SECTION 3. Section 235-102.5, Hawaii Revised Statutes, is
 20 amended to read as follows:

21 **"§235-102.5 Income check-off authorized.** (a) Any
 22 individual whose state income tax liability for any taxable year



1 is \$3 or more may designate \$3 of the liability to be paid over
2 to the Hawaii election campaign fund, any other law to the
3 contrary notwithstanding, when submitting a state income tax
4 return to the department. In the case of a joint return of a
5 husband and wife having a state income tax liability of \$6 or
6 more, each spouse may designate that \$3 be paid to the fund.
7 The director of taxation shall revise the individual state
8 income tax form to allow the designation of contributions to the
9 fund on the face of the tax return and immediately above the
10 signature lines. An explanation shall be included which clearly
11 states that the check-off does not constitute an additional tax
12 liability. If no designation was made on the original tax
13 return when filed, a designation may be made by the individual
14 on an amended return filed within twenty months and ten days
15 after the due date for the original return for such taxable
16 year. A designation once made whether by an original or amended
17 return may not be revoked.

18 (b) Notwithstanding any law to the contrary, any
19 individual whose state income tax refund for any taxable year is
20 \$2 or more may designate \$2 of the refund to be deposited into
21 the school-level minor repairs and maintenance special fund
22 established by section 302A-1504.5, when submitting a state



1 income tax return to the department. In the case of a joint
2 return of a husband and wife having a state income tax refund of
3 \$4 or more, each spouse may designate that \$2 be deposited into
4 the special fund. The director of taxation shall revise the
5 individual state income tax return form to allow the designation
6 of contributions to the special fund on the face of the tax
7 return and immediately above the signature lines. If no
8 designation was made on the original tax return when filed, a
9 designation may be made by the individual on an amended return
10 filed within twenty months and ten days after the due date for
11 the original return for such taxable year. A designation once
12 made, whether by an original or amended return, may not be
13 revoked.

14 (c) Notwithstanding any law to the contrary, any
15 individual whose state income tax refund for any taxable year is
16 \$2 or more may designate \$2 of the refund to be paid over to the
17 libraries special fund established by section 312-3.6, when
18 submitting a state income tax return to the department. In the
19 case of a joint return of a husband and wife having a state
20 income tax refund of \$4 or more, each spouse may designate that
21 \$2 be deposited into the special fund. The director of taxation
22 shall revise the individual state income tax form to allow the



1 designation of contributions to the fund on the face of the tax
2 return and immediately above the signature lines. If no
3 designation was made on the original tax return when filed, a
4 designation may be made by the individual on an amended return
5 filed within twenty months and ten days after the due date for
6 the original return for such taxable year. A designation once
7 made, whether by an original or amended return, may not be
8 revoked.

9 (d) Notwithstanding any law to the contrary, any
10 individual whose state income tax refund for any taxable year is
11 \$5 or more may designate \$5 of the refund to be paid over as
12 follows:

- 13 (1) One-third to the Hawaii children's trust fund under
14 section 350B-2; and
- 15 (2) Two-thirds to be divided equally among:
- 16 (A) The domestic violence and sexual assault special
17 fund under the department of health in section
18 321-1.3;
- 19 (B) The spouse and child abuse special account under
20 the department of human services in section
21 346-7.5; and



1 (C) The spouse and child abuse special account under
2 the judiciary in section 601-3.6.

3 When designated by a taxpayer submitting a state income tax
4 return to the department, the department of budget and finance
5 shall allocate the moneys among the several funds as provided in
6 this subsection. In the case of a joint return of a husband and
7 wife having a state income tax refund of \$10 or more, each
8 spouse may designate that \$5 be paid over as provided in this
9 subsection. The director of taxation shall revise the
10 individual state income tax form to allow the designation of
11 contributions pursuant to this subsection on the face of the tax
12 return and immediately above the signature lines. If no
13 designation was made on the original tax return when filed, a
14 designation may be made by the individual on an amended return
15 filed within twenty months and ten days after the due date for
16 the original return for such taxable year. A designation once
17 made, whether by an original or amended return, may not be
18 revoked.

19 (e) Notwithstanding any law to the contrary, any
20 individual whose state income tax refund for any taxable year is
21 \$5 or more may designate \$5 of the refund to be deposited into
22 the spay and neuter special fund established under section



1 143- , when submitting a state income tax return to the
2 department. In the case of a joint return of a husband and wife
3 having a state income tax refund of \$10 or more, each spouse may
4 designate that \$5 be deposited into the special fund. The
5 director of taxation shall revise the individual state income
6 tax form to allow the designation of contributions to the fund
7 on the face of the tax return and immediately above the
8 signature lines. If no designation was made on the original tax
9 return when filed, a designation may be made by the individual
10 on an amended return filed within twenty months and ten days
11 after the due date for the original return for such taxable
12 year. A designation once made, whether by an original or
13 amended return, may not be revoked."

14 SECTION 4. New statutory material is underscored.

15 SECTION 5. This Act shall take effect on July 1, 2012, and
16 shall be repealed on July 1, 2017; provided that section 3 shall
17 apply to taxable years beginning after December 31, 2011.



Report Title:

Veterinary Medicine; Spay and Neuter Special Fund; Income Check-off

Description:

Establishes a spay and neuter special fund and allows funds from an income tax check-off to be deposited into the special fund. Effective 07/01/12 to 07/01/17. (Proposed SD2)

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