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# A BILL FOR AN ACT

RELATING TO ANIMALS.

**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 treat and  
3 take in more than 50,000 animals each year. Spaying and  
4 neutering pets is a proven way to reduce pet overpopulation,  
5 euthanasia rates, and nuisance animal behaviors and dog bites,  
6 as sterilized dogs are less likely to become aggressive.

7           The purpose of this Act is to:

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

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

14           "§143-     Spay and neuter special fund. (a) There is  
15 established the spay and neuter special fund to be administered  
16 by the department of budget and finance. Moneys received by the  
17 department from:



- 1       (1) State income tax refund designations to the special  
2               fund pursuant to section 235-102.5(e); and
- 3       (2) Appropriations or other moneys made available,  
4 shall be deposited into the special fund. All interest earned  
5 or accrued on moneys deposited in the special fund shall become  
6 part of the special fund. Moneys in the special fund shall be  
7 expended to cover costs to reduce the number of feral animals  
8 through spaying and neutering, educate the public regarding the  
9 importance of spaying and neutering pets, and prevent homeless  
10 animal overpopulation; provided that moneys used shall follow  
11 the eligibility criteria established by the advisory committee.
- 12       (b) There is established an advisory committee consisting  
13 of no more than eight members to assist the department in  
14 establishing the eligibility criteria and procedures for  
15 disbursements from the special fund. The advisory committee  
16 shall include the following:
- 17       (1) One member from each county humane society that holds  
18               a county animal control contract;
- 19       (2) One member from two separate private non-profit animal  
20               rescue, shelter, or protection organizations that do  
21               not hold a county animal control contract;



1       (3) One member representing licensed veterinarians in the  
2           State; and

3       (4) One member from the general public.

4 All members shall be selected by the department, be residents of  
5 the State, and serve three-year terms. All members shall have  
6 an active interest in reducing the number of feral pets and  
7 educating the community regarding the benefits of pet population  
8 control in the State. All members of the advisory committee  
9 shall serve on a voluntary basis and shall serve without  
10 compensation.

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

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

20       "**§235-102.5 Income check-off authorized.** (a) Any  
21 individual whose state income tax liability for any taxable year  
22 is \$3 or more may designate \$3 of the liability to be paid over



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

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



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

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



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

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

12 (1) One-third to the Hawaii children's trust fund under  
13 section 350B-2; and

14 (2) Two-thirds to be divided equally among:

15 (A) The domestic violence and sexual assault special  
16 fund under the department of health in section  
17 321-1.3;

18 (B) The spouse and child abuse special account under  
19 the department of human services in section  
20 346-7.5; and

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



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

17 (e) Notwithstanding any law to the contrary, any  
18 individual whose state income tax refund for any taxable year is  
19 \$5 or more may designate \$5 of the refund to be deposited into  
20 the spay and neuter special fund established under section  
21 143- , when submitting a state income tax return to the  
22 department. In the case of a joint return of a husband and wife



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

12 SECTION 4. New statutory material is underscored.

13 SECTION 5. This Act shall take effect upon its approval;  
14 provided that section 3 shall apply to taxable years beginning  
15 after December 31, 2011.





**Report Title:**

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. Establishes an advisory committee to assist the department of budget and finance in establishing eligibility criteria and procedures for disbursement from the spay and neuter special fund. (HB2726 HD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

