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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 fifty thousand animals each year. Spaying and  
4 neutering pets are proven ways to reduce pet overpopulation,  
5 euthanasia rates, and nuisance animal behaviors, such as dog  
6 bites, because sterilized dogs are less likely to become  
7 aggressive.

8           The purpose of this Act is to:

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

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

15           "§143-       Spay and neuter special fund. (a) There is  
16 established the spay and neuter special fund to be administered  
17 by the department of budget and finance. Moneys received by the  
18 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 reduce the number of feral animals through spaying  
8            and neutering, educate the public regarding the importance of  
9            spaying and neutering pets, and prevent homeless animal  
10           overpopulation; provided that the uses and expenditures of  
11           moneys in the special fund shall follow the eligibility criteria  
12           established by the advisory committee established under  
13           subsection (b).
- 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 a humane society in each county that  
20            contracts with the county to provide animal control  
21            services;



1       (2) Two members from separate private non-profit animal  
2       rescue, shelter, or protection organizations that do  
3       not contract with a county to provide animal control  
4       services;

5       (3) One member representing veterinarians licensed under  
6       chapter 471; and

7       (4) One member from the general public.

8       Members of the advisory committee shall be selected by the  
9       director of finance, who shall also select a chairperson from  
10      among the members. All members of the advisory committee shall  
11      be residents of the State and shall serve three-year terms. All  
12      members shall have an active interest in reducing the number of  
13      feral pets and educating the community regarding the benefits of  
14      pet population control in the State.

15      (c) The advisory committee shall submit an annual report  
16      to the director of finance, in a form prescribed by the  
17      director, identifying the total amount of funds that were  
18      disbursed from the special fund in the previous fiscal year and  
19      the amount of funds to be carried over to the next fiscal year.  
20      The advisory committee shall submit the report to the director  
21      within ninety days from the close of each fiscal year.



1       (d) The members of the advisory committee shall serve  
2 without pay but shall be reimbursed for their actual and  
3 necessary expenses, including travel expenses, incurred in  
4 carrying out their duties."

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

7       "**§235-102.5 Income check-off authorized.** (a) Any  
8 individual whose state income tax liability for any taxable year  
9 is \$3 or more may designate \$3 of the liability to be paid over  
10 to the Hawaii election campaign fund, any other law to the  
11 contrary notwithstanding, when submitting a state income tax  
12 return to the department. In the case of a joint return of a  
13 husband and wife having a state income tax liability of \$6 or  
14 more, each spouse may designate that \$3 be paid to the fund.  
15 The director of taxation shall revise the individual state  
16 income tax form to allow the designation of contributions to the  
17 fund on the face of the tax return and immediately above the  
18 signature lines. An explanation shall be included which clearly  
19 states that the check-off does not constitute an additional tax  
20 liability. If no designation was made on the original tax  
21 return when filed, a designation may be made by the individual  
22 on an amended return filed within twenty months and ten days



1 after the due date for the original return for such taxable  
2 year. A designation once made whether by an original or amended  
3 return may not be revoked.

4 (b) Notwithstanding any law to the contrary, any  
5 individual whose state income tax refund for any taxable year is  
6 \$2 or more may designate \$2 of the refund to be deposited into  
7 the school-level minor repairs and maintenance special fund  
8 established by section 302A-1504.5, when submitting a state  
9 income tax return to the department. In the case of a joint  
10 return of a husband and wife having a state income tax refund of  
11 \$4 or more, each spouse may designate that \$2 be deposited into  
12 the special fund. The director of taxation shall revise the  
13 individual state income tax return form to allow the designation  
14 of contributions to the special fund on the face of the tax  
15 return and immediately above the signature lines. If no  
16 designation was made on the original tax return when filed, a  
17 designation may be made by the individual on an amended return  
18 filed within twenty months and ten days after the due date for  
19 the original return for such taxable year. A designation once  
20 made, whether by an original or amended return, may not be  
21 revoked.



1           (c) Notwithstanding any law to the contrary, any  
2 individual whose state income tax refund for any taxable year is  
3 \$2 or more may designate \$2 of the refund to be paid over to the  
4 libraries special fund established by section 312-3.6, when  
5 submitting a state income tax return to the department. In the  
6 case of a joint return of a husband and wife having a state  
7 income tax refund of \$4 or more, each spouse may designate that  
8 \$2 be deposited into the special fund. The director of taxation  
9 shall revise the individual state income tax form to allow the  
10 designation of contributions to the fund on the face of the tax  
11 return and immediately above the signature lines. If no  
12 designation was made on the original tax return when filed, a  
13 designation may be made by the individual on an amended return  
14 filed within twenty months and ten days after the due date for  
15 the original return for such taxable year. A designation once  
16 made, whether by an original or amended return, may not be  
17 revoked.

18           (d) Notwithstanding any law to the contrary, any  
19 individual whose state income tax refund for any taxable year is  
20 \$5 or more may designate \$5 of the refund to be paid over as  
21 follows:



- 1 (1) One-third to the Hawaii children's trust fund under  
2 section 350B-2; and
- 3 (2) Two-thirds to be divided equally among:
- 4 (A) The domestic violence and sexual assault special  
5 fund under the department of health in section  
6 321-1.3;
- 7 (B) The spouse and child abuse special account under  
8 the department of human services in section  
9 346-7.5; and
- 10 (C) The spouse and child abuse special account under  
11 the judiciary in section 601-3.6.

12 When designated by a taxpayer submitting a state income tax  
13 return to the department, the department of budget and finance  
14 shall allocate the moneys among the several funds as provided in  
15 this subsection. In the case of a joint return of a husband and  
16 wife having a state income tax refund of \$10 or more, each  
17 spouse may designate that \$5 be paid over as provided in this  
18 subsection. The director of taxation shall revise the  
19 individual state income tax form to allow the designation of  
20 contributions pursuant to this subsection on the face of the tax  
21 return and immediately above the signature lines. If no  
22 designation was made on the original tax return when filed, a



1 designation may be made by the individual on an amended return  
2 filed within twenty months and ten days after the due date for  
3 the original return for such taxable year. A designation once  
4 made, whether by an original or amended return, may not be  
5 revoked.

6 (e) Notwithstanding any law to the contrary, any  
7 individual whose state income tax refund for any taxable year is  
8 \$ \_\_\_\_\_ or more may designate \$ \_\_\_\_\_ of the refund to be  
9 deposited into the spay and neuter special fund established  
10 under section 143- \_\_\_\_\_, when submitting a state income tax return  
11 to the department. In the case of a joint return of a husband  
12 and wife having a state income tax refund of \$ \_\_\_\_\_ or more,  
13 each spouse may designate that \$ \_\_\_\_\_ be deposited into the  
14 special fund. The director of taxation shall revise the  
15 individual state income tax form to allow the designation of  
16 contributions to the fund on the face of the tax return and  
17 immediately above the signature lines. If no designation was  
18 made on the original tax return when filed, a designation may be  
19 made by the individual on an amended return filed within twenty  
20 months and ten days after the due date for the original return  
21 for such taxable year. A designation once made, whether by an  
22 original or amended return, may not be revoked."





1 SECTION 4. New statutory material is underscored.

2 SECTION 5. This Act shall take effect on July 1, 2050, and  
3 shall be repealed on July 1, 2055; provided that section 3 shall  
4 apply to taxable years beginning 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. Effective July 1, 2050. Sunsets July 1, 2055. (SB2208 HD1)

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

