
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 \$5 or more may designate \$5 of the refund to be deposited into
9 the spay and neuter special fund established under section
10 143- , when submitting a state income tax return to the
11 department. In the case of a joint return of a husband and wife
12 having a state income tax refund of \$10 or more, each spouse may
13 designate that \$5 be deposited into the special fund. . The
14 director of taxation shall revise the individual state income
15 tax form to allow the designation of contributions to the fund
16 on the face of the tax return and immediately above the
17 signature lines. If no designation was made on the original tax
18 return when filed, a designation may be made by the individual
19 on an amended return filed within twenty months and ten days
20 after the due date for the original return for such taxable
21 year. A designation once made, whether by an original or
22 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 7/1/50 to 7/1/55. (SD2)

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