

JAN 21 2022

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# A BILL FOR AN ACT

RELATING TO THE SPAYING AND NEUTERING OF ANIMALS.

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

1       SECTION 1. The legislature finds that overpopulation  
2       contributes to animal suffering in Hawaii. Spaying and  
3       neutering pets are proven ways to reduce pet overpopulation and  
4       euthanasia rates. The legislature also finds that the humane  
5       reduction of the free-roaming cat population is in the interest  
6       of cats, wildlife, the environment, and humans. However, the  
7       State does not contribute funds to address these issues.

8       Accordingly, 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



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 reduce pet overpopulation and the reproduction of  
10 free-roaming cats by providing spaying and neutering surgery and  
11 associated veterinary care; provided that the uses and  
12 expenditures of moneys in the special fund shall follow the  
13 eligibility criteria established by the advisory committee  
14 established under subsection (b).

15 (b) There is established an advisory committee to assist  
16 the department of budget and finance in establishing the  
17 eligibility criteria and procedures for disbursements from the  
18 special fund. The advisory committee shall include the  
19 following:

20 (1) One representative from the department of budget and  
21 finance;



1        (2) One representative of the Hawaii Animal Welfare  
2        Association or its successor organization, who shall  
3        be invited to participate;

4        (3) One representative of the Hawaii Veterinary Medical  
5        Association, who shall be invited to participate;

6        (4) One member from a Hawaii-based private non-profit  
7        animal welfare organization, who shall be invited to  
8        participate; and

9        (5) Two members from the general public, who shall be  
10       invited to participate.

11 Members of the advisory committee shall be selected by the  
12 director of finance, who shall also select a chairperson from  
13 among the members. All members of the advisory committee shall  
14 be residents of the State and shall serve three-year terms. All  
15 members shall have an active interest in humanely reducing pet  
16 overpopulation and the number of free-roaming cats in the State.

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



1 The advisory committee shall submit the report to the director  
2 within ninety days from the close of each fiscal year.

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

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

9 **"§235-102.5 Income check-off authorized.** (a) Any  
10 individual whose state income tax liability for any taxable year  
11 is \$3 or more may designate \$3 of the liability to be paid over  
12 to the Hawaii election campaign fund, any other law to the  
13 contrary notwithstanding, when submitting a state income tax  
14 return to the department. In the case of a joint return of a  
15 husband and wife having a state income tax liability of \$6 or  
16 more, each spouse may designate that \$3 be paid to the fund.  
17 The director of taxation shall revise the individual state  
18 income tax form to allow the designation of contributions to the  
19 fund on the face of the tax return and immediately above the  
20 signature lines. An explanation shall be included which clearly  
21 states that the check-off does not constitute an additional tax



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

7 (b) Notwithstanding any law to the contrary, any  
8 individual whose state income tax refund for any taxable year is  
9 \$2 or more may designate \$2 of the refund to be deposited into  
10 the school-level minor repairs and maintenance special fund  
11 established by section 302A-1504.5, when submitting a state  
12 income tax return to the department. In the case of a joint  
13 return of a husband and wife having a state income tax refund of  
14 \$4 or more, each spouse may designate that \$2 be deposited into  
15 the special fund. The director of taxation shall revise the  
16 individual state income tax return form to allow the designation  
17 of contributions to the special fund on the face of the tax  
18 return and immediately above the signature lines. If no  
19 designation was made on the original tax return when filed, a  
20 designation may be made by the individual on an amended return  
21 filed within twenty months and ten days after the due date for



1 the original return for [~~such~~] that taxable year. A designation  
2 once made, whether by an original or amended return, may not be  
3 revoked.

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



1 (d) Notwithstanding any law to the contrary, any  
2 individual whose state income tax refund for any taxable year is  
3 \$5 or more may designate \$5 of the refund to be paid over as  
4 follows:

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

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

8 (A) The domestic violence and sexual assault special  
9 fund under the department of health in section  
10 321-1.3;

11 (B) The spouse and child abuse special fund under the  
12 department of human services in section 346-7.5;  
13 and

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

16 When designated by a taxpayer submitting a state income tax  
17 return to the department, the department of budget and finance  
18 shall allocate the moneys among the several funds as provided in  
19 this subsection. In the case of a joint return of a husband and  
20 wife having a state income tax refund of \$10 or more, each  
21 spouse may designate that \$5 be paid over as provided in this



1 subsection. The director of taxation shall revise the  
2 individual state income tax form to allow the designation of  
3 contributions pursuant to this subsection on the face of the tax  
4 return and immediately above the signature lines. If no  
5 designation was made on the original tax return when filed, a  
6 designation may be made by the individual on an amended return  
7 filed within twenty months and ten days after the due date for  
8 the original return for ~~[such]~~ that taxable year. A designation  
9 once made, whether by an original or amended return, may not be  
10 revoked.

11 (e) Notwithstanding any law to the contrary, any  
12 individual whose state income tax refund for any taxable year is  
13 \$5 or more may designate \$5 of the refund to be deposited into  
14 the spay and neuter special fund established by section 143- ,  
15 when submitting a state income tax return to the department. In  
16 the case of a joint return of a husband and wife having a state  
17 income tax refund of \$10 or more, each spouse may designate that  
18 \$5 be deposited into the special fund. The director of taxation  
19 shall revise the individual state income tax form to allow the  
20 designation of contributions to the fund on the face of the tax  
21 return and immediately above the signature lines. If no





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

7 SECTION 4. Statutory material to be repealed is bracketed  
8 and stricken. New statutory material is underscored.

9 SECTION 5. This Act shall take effect upon its approval;  
10 provided that section 3 shall apply to taxable years beginning  
11 after December 31, 2021.

12  
INTRODUCED BY: \_\_\_\_\_



# S.B. NO. 2837

**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.

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

