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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;



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

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

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

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

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

(c) The advisory committee shall submit an annual report to the director of finance, in a form prescribed by the director, identifying the total amount of funds that were disbursed from the special fund in the previous fiscal year and 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]~~ married couple having a state income tax  
16 liability of \$6 or more, each spouse may designate that \$3 be  
17 paid to the fund. The director of taxation shall revise the  
18 individual state income tax form to allow the designation of  
19 contributions to the fund on the face of the tax return and  
20 immediately above the signature lines. An explanation shall be  
21 included which clearly states that the check-off does not



1 constitute an additional tax liability. If no designation was  
2 made on the original tax return when filed, a designation may be  
3 made by the individual on an amended return filed within twenty  
4 months and ten days after the due date for the original return  
5 for ~~[such]~~ that taxable year. A designation once made whether  
6 by an original or 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]~~ married couple having a state  
14 income tax refund of \$4 or more, each spouse may designate that  
15 \$2 be deposited into the special fund. The director of taxation  
16 shall revise the individual state income tax return form to  
17 allow the designation of contributions to the special fund on  
18 the face of the tax return and immediately above the signature  
19 lines. If no designation was made on the original tax return  
20 when filed, a designation may be made by the individual on an  
21 amended return filed within twenty months and ten days after the



1 due date for the original return for [~~such~~] that taxable year.

2 A designation once made, whether by an original or amended  
3 return, may not be 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.



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

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

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

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

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

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

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



1 provided in this subsection. The director of taxation shall  
2 revise the individual state income tax form to allow the  
3 designation of contributions pursuant to this subsection on the  
4 face of the tax return and immediately above the signature  
5 lines. If no designation was made on the original tax return  
6 when filed, a designation may be made by the individual on an  
7 amended return filed within twenty months and ten days after the  
8 due date for the original return for ~~[such]~~ that taxable year.  
9 A designation once made, whether by an original or amended  
10 return, may not be 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 married couple 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. There is appropriated out of the general  
8 revenues of the State of Hawaii the sum of \$ or so  
9 much thereof as may be necessary for fiscal year 2022-2023 to be  
10 deposited into the spay and neuter special fund.

11 SECTION 5. There is appropriated out of the spay and  
12 neuter special fund the sum of \$ or so much thereof as  
13 may be necessary for fiscal year 2022-2023 for the purposes of  
14 this Act.

15 The sum appropriated shall be expended by the department of  
16 budget and finance for the purposes of this Act.

17 SECTION 6. Statutory material to be repealed is bracketed  
18 and stricken. New statutory material is underscored.

19 SECTION 7. This Act shall take effect upon its approval;  
20 provided that section 3 shall apply to taxable years beginning



1 after December 31, 2021; provided further that sections 4 and 5  
2 shall take effect on July 1, 2022.



**Report Title:**

Spay and Neuter Special Fund; Income Check-off; Appropriation

**Description:**

Establishes a spay and neuter special fund and allows funds from an income tax check-off to be deposited into the special fund. Makes an appropriation. (SD1)

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

