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# A BILL FOR AN ACT

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RELATING TO THE SPAYING AND NEUTERING OF ANIMALS.

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

PART I

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

Accordingly, the purpose of this Act is to:

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

PART II

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



1        "§143-        Spay and neuter special fund. (a) There is  
2        established the spay and neuter special fund to be administered  
3        by the department of budget and finance. Moneys received by the  
4        department from:

5            (1) State income tax refund designations to the special  
6            fund pursuant to section 235-102.5(e); and

7            (2) Appropriations or other moneys made available,  
8        shall be deposited into the special fund. All interest earned  
9        or accrued on moneys deposited in the special fund shall become  
10       part of the special fund. Moneys in the special fund shall be  
11       expended to reduce pet overpopulation and the reproduction of  
12       free-roaming cats by providing spaying and neutering surgery and  
13       associated veterinary care; provided that the uses and  
14       expenditures of moneys in the special fund shall follow the  
15       eligibility criteria established by the advisory committee  
16       established under subsection (b).

17       (b) There is established an advisory committee to assist  
18       the department of budget and finance in establishing the  
19       eligibility criteria and procedures for disbursements from the  
20       special fund; provided that, in establishing the eligibility



1 criteria, the advisory committee shall prioritize funding to  
2 organizations that specialize in trap-neuter-release practices.

3 The advisory committee shall include the following:

4 (1) One representative from the department of budget and  
5 finance;

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

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

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

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

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



1        (c) The advisory committee shall submit an annual report  
2        to the director of finance, in a form prescribed by the  
3        director, identifying the total amount of funds that were  
4        disbursed from the special fund in the previous fiscal year and  
5        the amount of funds to be carried over to the next fiscal year.  
6        The advisory committee shall submit the report to the director  
7        within ninety days from the close of each fiscal year.

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

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

14       **"§235-102.5 Income check-off authorized.** (a) Any  
15       individual whose state income tax liability for any taxable year  
16       is \$3 or more may designate \$3 of the liability to be paid over  
17       to the Hawaii election campaign fund, any other law to the  
18       contrary notwithstanding, when submitting a state income tax  
19       return to the department. In the case of a joint return of a  
20       [~~husband and wife~~] married couple having a state income tax  
21       liability of \$6 or more, each spouse may designate that \$3 be



1 paid to the fund. The director of taxation shall revise the  
2 individual state income tax form to allow the designation of  
3 contributions to the fund on the face of the tax return and  
4 immediately above the signature lines. An explanation shall be  
5 included which clearly states that the check-off does not  
6 constitute an additional tax liability. If no designation was  
7 made on the original tax return when filed, a designation may be  
8 made by the individual on an amended return filed within twenty  
9 months and ten days after the due date for the original return  
10 for ~~[such]~~ that taxable year. A designation once made whether  
11 by an original or amended return may not be revoked.

12 (b) Notwithstanding any law to the contrary, any  
13 individual whose state income tax refund for any taxable year is  
14 \$2 or more may designate \$2 of the refund to be deposited into  
15 the school-level minor repairs and maintenance special fund  
16 established by section 302A-1504.5, when submitting a state  
17 income tax return to the department. In the case of a joint  
18 return of a ~~[husband and wife]~~ married couple 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 return form to



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

9 (c) Notwithstanding any law to the contrary, any  
10 individual whose state income tax refund for any taxable year is  
11 \$5 or more may designate \$5 of the refund to be paid over to the  
12 libraries special fund established by section 312-3.6, when  
13 submitting a state income tax return to the department. In the  
14 case of a joint return of a married couple having a state income  
15 tax refund of \$10 or more, each spouse may designate that \$5 be  
16 deposited into the special fund. The director of taxation shall  
17 revise the individual state income tax form to allow the  
18 designation of contributions to the fund on the face of the tax  
19 return and immediately above the signature lines. If no  
20 designation was made on the original tax return when filed, a  
21 designation may be made by the individual on an amended return



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

5 (d) Notwithstanding any law to the contrary, any  
6 individual whose state income tax refund for any taxable year is  
7 \$5 or more may designate \$5 of the refund to be paid over as  
8 follows:

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

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

12 (A) The domestic violence and sexual assault special  
13 fund under the department of health in section  
14 321-1.3;

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

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

20 When designated by a taxpayer submitting a state income tax  
21 return to the department, the department of budget and finance



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

15 (e) Notwithstanding any law to the contrary, any  
16 individual whose state income tax refund for any taxable year is  
17 \$5 or more may designate \$5 of the refund to be deposited into  
18 the spay and neuter special fund established by section 143- ,  
19 when submitting a state income tax return to the department. In  
20 the case of a joint return of a married couple having a state  
21 income tax refund of \$10 or more, each spouse may designate that





1 \$5 be deposited into the special fund. The director of taxation  
2 shall revise the individual state income tax form to allow the  
3 designation of contributions to the fund 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 that taxable year. A designation once  
9 made, whether by an original or amended return, may not be  
10 revoked."

11 PART III

12 SECTION 4. There is appropriated out of the general  
13 revenues of the State of Hawaii the sum of \$ or so  
14 much thereof as may be necessary for fiscal year 2022-2023 to be  
15 deposited into the spay and neuter special fund.

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

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



1 PART IV

2 SECTION 6. Statutory material to be repealed is bracketed  
3 and stricken. New statutory material is underscored.

4 SECTION 7. This Act shall take effect on July 1, 2050;  
5 provided that:

6 (1) Section 3 shall apply to taxable years beginning after  
7 December 31, 2021; and

8 (2) Part III 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. Appropriates moneys. Effective 7/1/2050. (SD2)

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

