

JAN 15 2025

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 Hawai'i. 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 two new sections to be appropriately
14 designated and to read as follows:

15 "§143-A Spay and neuter special fund. (a) There is
16 established in the state treasury the spay and neuter special



1 fund, to be administered by the department of budget and
2 finance.

3 (b) Moneys received by the department of budget and
4 finance 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 into the special fund shall
10 become part of the special fund.

11 (c) Moneys in the special fund shall be expended to reduce
12 pet overpopulation and the reproduction of free-roaming cats by
13 providing spaying and neutering surgery and associated
14 veterinary care; provided that the uses and expenditures of
15 moneys in the special fund shall follow the eligibility criteria
16 established pursuant to section 143-B.

17 **§143-B Spay and neuter special fund advisory committee;**
18 **eligibility criteria and procedures; annual report.** (a) There
19 is established an advisory committee to assist the department of
20 budget and finance in establishing the eligibility criteria and
21 procedures for disbursements from the spay and neuter special



1 fund established pursuant to section 143-A; provided that, in
2 establishing the eligibility criteria, priority shall be given
3 to organizations that specialize in trap-neuter-release
4 practices.

5 (b) The advisory committee members shall be selected by
6 the director of finance and shall include the following:

7 (1) One representative from the department of budget and
8 finance;

9 (2) One representative of the Hawaiian Humane Society or
10 its successor organization, who shall be invited to
11 participate;

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

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

17 (5) One member from an environmental organization, such as
18 The Nature Conservancy or the Sierra Club of Hawaii,
19 who shall be invited to participate; and

20 (6) One member from the general public, who shall be
21 invited to participate.



1 The advisory committee shall select a chairperson from among its
2 members. All members of the advisory committee shall be
3 residents of the State and shall serve three-year terms. All
4 members shall have an active interest in humanely reducing pet
5 overpopulation and reducing the number of free-roaming cats in
6 the State.

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

11 (d) The advisory committee shall submit an annual report
12 to the director of finance, in a form prescribed by the
13 director, that identifies the total amount of funds that were
14 disbursed from the special fund in the previous fiscal year and
15 the amount of funds to be carried over to the next fiscal year.
16 The advisory committee shall submit the report to the director
17 of finance within ninety days after the close of each fiscal
18 year."

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



1 "§235-102.5 **Income check-off authorized.** (a) Any
2 individual whose state income tax liability for any taxable year
3 is \$3 or more may designate \$3 of the liability to be paid over
4 to the Hawaii election campaign fund, any other law to the
5 contrary notwithstanding, when submitting a state income tax
6 return to the department. In the case of a joint return of a
7 [~~husband and wife~~] married couple having a state income tax
8 liability of \$6 or more, each spouse may designate that \$3 be
9 paid to the fund. The director of taxation shall revise the
10 individual state income tax form to allow the designation of
11 contributions to the fund on the face of the tax return and
12 immediately above the signature lines. An explanation shall be
13 included [~~which~~] that clearly states that the check-off does not
14 constitute an additional tax liability. If no designation was
15 made on the original tax return when filed, a designation may be
16 made by the individual on an amended return filed within twenty
17 months and ten days after the due date for the original return
18 for [~~such~~] that taxable year. A designation once made whether
19 by an original or amended return may not be revoked.

20 (b) Notwithstanding any law to the contrary, any
21 individual whose state income tax refund for any taxable year is



1 \$2 or more may designate \$2 of the refund to be deposited into
2 the school-level minor repairs and maintenance special fund
3 established by section 302A-1504.5, when submitting a state
4 income tax return to the department. In the case of a joint
5 return of a [~~husband and wife~~] married couple having a state
6 income tax refund of \$4 or more, each spouse may designate that
7 \$2 be deposited into the special fund. The director of taxation
8 shall revise the individual state income tax return form to
9 allow the designation of contributions to the special fund on
10 the face of the tax return and immediately above the signature
11 lines. If no designation was made on the original tax return
12 when filed, a designation may be made by the individual on an
13 amended return filed within twenty months and ten days after the
14 due date for the original return for [~~such~~] that taxable year.
15 A designation once made, whether by an original or amended
16 return, may not be revoked.

17 (c) Notwithstanding any law to the contrary, any
18 individual whose state income tax refund for any taxable year is
19 \$5 or more may designate \$5 of the refund to be paid over to the
20 libraries special fund established by section 312-3.6, when
21 submitting a state income tax return to the department. In the



1 case of a joint return of a married couple having a state income
2 tax refund of \$10 or more, each spouse may designate that \$5 be
3 deposited into the special fund. The director of taxation shall
4 revise the individual state income tax form to allow the
5 designation of contributions to the fund on the face of the tax
6 return and immediately above the signature lines. If no
7 designation was made on the original tax return when filed, a
8 designation may be made by the individual on an amended return
9 filed within twenty months and ten days after the due date for
10 the original return for that taxable year. A designation once
11 made, whether by an original or amended return, may not be
12 revoked.

13 (d) Notwithstanding any law to the contrary, any
14 individual whose state income tax refund for any taxable year is
15 \$5 or more may designate \$5 of the refund to be paid over as
16 follows:

- 17 (1) One-third to the Hawaii children's trust fund under
18 section 350B-2; and
19 (2) Two-thirds to be divided equally among:



1 (A) The domestic violence and sexual assault special
2 fund under the department of health in section
3 321-1.3;

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

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

9 When designated by a taxpayer submitting a state income tax
10 return to the department, the department of budget and finance
11 shall allocate the moneys among the several funds as provided in
12 this subsection. In the case of a joint return of a [~~husband~~
13 ~~and wife~~] married couple having a state income tax refund of \$10
14 or more, each spouse may designate that \$5 be paid over as
15 provided in this subsection. The director of taxation shall
16 revise the individual state income tax form to allow the
17 designation of contributions pursuant to this subsection on the
18 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 (e) 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 deposited into
7 the spay and neuter special fund established by section 143-A,
8 when submitting a state income tax return to the department. In
9 the case of a joint return of a married couple having a state
10 income tax refund of \$10 or more, each spouse may designate that
11 \$5 be deposited into the special fund. The director of taxation
12 shall 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, shall not be
20 revoked."



1 SECTION 4. There is appropriated out of the general
2 revenues of the State of Hawaii the sum of \$50,000 or so much
3 thereof as may be necessary for fiscal year 2025-2026 and the
4 same sum or so much thereof as may be necessary for fiscal year
5 2026-2027 to be deposited into the spay and neuter special fund.

6 SECTION 5. There is appropriated out of the spay and
7 neuter special fund the sum of \$50,000 or so much thereof as may
8 be necessary for fiscal year 2025-2026 and the same sum or so
9 much thereof as may be necessary for fiscal year 2026-2027 for
10 providing spaying and neutering surgery and associated
11 veterinary care to free-roaming cats in the State.

12 The sums appropriated shall be expended by the department
13 of budget and finance for the purposes of this Act.

14 SECTION 6. In codifying the new sections added by
15 section 2 of this Act, the revisor of statutes shall substitute
16 appropriate section numbers for the letters used in designating
17 the new sections in this Act.

18 SECTION 7. Statutory material to be repealed is bracketed
19 and stricken. New statutory material is underscored.



1 SECTION 8. This Act shall take effect on July 1, 2025;
2 provided that section 3 shall apply to taxable years beginning
3 after December 31, 2024.

4

Karl Rhoads

INTRODUCED BY: _____



S.B. NO. 394

Report Title:

Department of Budget and Finance; Spay and Neuter Special Fund; Advisory Committee; Income Check-Off; Free-Roaming Cats; Appropriations

Description:

Establishes a Spay and Neuter Special Fund. Allows funds from an income tax check-off to be deposited into the Spay and Neuter Special Fund. Establishes the Spay and Neuter Special Fund Advisory Committee to establish eligibility criteria and disbursement procedures from the Special Fund. Appropriates funds.

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

