

JAN 24 2024

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 of
2 unwanted animals contributes to animal suffering in Hawaii. The
3 legislature further finds that overpopulation of animals living
4 on the street poses a risk to public health and safety, as well
5 as to the survival of certain native species facing extinction.

6 Spaying and neutering pets are proven ways to reduce pet
7 overpopulation and euthanasia rates, and have proven to be
8 effective at reducing costs to county governments and nonprofit
9 organizations for impounding and euthanizing animals.

10 The legislature also finds that the humane reduction of the
11 free-roaming cat population is in the best interest of cats,
12 wildlife, the environment, and humans. However, the State does
13 not contribute funds to address this issue.

14 Accordingly, the purpose of this Act is to:

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



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

4 "§143- Spay and neuter special fund; advisory
5 committee; established. (a) There is established in the state
6 treasury the spay and neuter special fund, to be administered by
7 the department of budget and finance and into which shall be
8 deposited:

- 9 (1) State income tax refund moneys designated to the
10 special fund pursuant to section 235-102.5(e); and
11 (2) Appropriations made by the legislature.

12 All interest earned or accrued on moneys deposited into the
13 special fund shall become part of the special fund. Moneys in
14 the special fund shall be disbursed to, and expended by, the
15 municipal animal control agencies of the city and county of
16 Honolulu, county of Hawaii, county of Maui, and county of Kauai,
17 to reduce pet overpopulation and the reproduction of
18 free-roaming cats by providing spaying and neutering surgery and
19 associated veterinary care; provided that the uses and
20 expenditures of moneys in the special fund shall follow the



1 eligibility criteria established by the advisory committee
2 established under subsection (b).

3 (b) There is established an advisory committee to assist
4 the department of budget and finance in establishing the
5 eligibility criteria and procedures for disbursements from the
6 special fund; provided that, in establishing the eligibility
7 criteria, the advisory committee shall consider providing
8 funding to organizations that specialize in trap-neuter-release
9 practices.

10 (c) The advisory committee shall make determinations
11 regarding the trapping, spaying, and neutering of animals to
12 ensure that spayed or neutered animals are not re-released into
13 the environment and are re-homed when possible.

14 (d) The advisory committee members shall be selected by
15 the director of finance and shall include the following:

16 (1) One representative from the department of budget and
17 finance;

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



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

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

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

8 The advisory committee shall select a chairperson from
9 among its members. Each member of the advisory committee shall
10 be a resident of the State, serve a three-year term, and have an
11 active interest in humanely reducing pet overpopulation and the
12 number of free-roaming cats in the State.

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

19 (f) The members of the advisory committee shall serve
20 without pay but shall be reimbursed for their actual and



1 necessary expenses, including travel expenses, incurred in
2 carrying out their duties."

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

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



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

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



1 (c) 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 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 married couple having a state income
7 tax refund of \$10 or more, each spouse may designate [~~that~~] \$5
8 to 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 that 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 fund under the
8 department of human services in section 346-7.5;
9 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~~
16 ~~and wife~~] married couple having a state income tax refund of \$10
17 or more, each spouse may designate [~~that~~] \$5 to be paid over as
18 provided in this subsection. The director of taxation shall
19 revise the individual state income tax form to allow the
20 designation of contributions pursuant to this subsection on the
21 face of the tax return and immediately above the signature



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

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



1 taxable year. A designation once made, whether by an original
2 or amended return, shall not be revoked."

3 SECTION 4. In accordance with section 9 of article VII, of
4 the Constitution of the State of Hawaii and sections 37-91 and
5 37-93, Hawaii Revised Statutes, the legislature has determined
6 that the appropriation contained in this Act will cause the
7 state general fund expenditure ceiling for fiscal year 2024-2025
8 to be exceeded by \$, or per cent. The reasons
9 for exceeding the general fund expenditure ceiling are that the
10 appropriation made in this Act is necessary to serve the public
11 interest and to meet the need provided for by this Act.

12 SECTION 5. 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 2024-2025 to be
15 deposited into the spay and neuter special fund.

16 SECTION 6. 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 2024-2025 for the counties of
19 Hawaii, Maui, Kauai, and the city and county of Honolulu to
20 implement this Act; provided that the sum appropriated shall be
21 allocated as follows:



- 1 (1) \$ to Hawaii county;
- 2 (2) \$ to Maui county;
- 3 (3) \$ to Kauai county; and
- 4 (4) \$ to the city and county of Honolulu.

5 The sum appropriated shall be expended by the respective
 6 counties for the purposes of this Act.

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

9 SECTION 8. This Act shall take effect on July 1, 2024;
 10 provided that section 3 shall apply to taxable years beginning
 11 after December 31, 2023.

12

INTRODUCED BY: *Herbert W. Poon* 



S.B. NO. 3342

Report Title:

Spay and Neuter Special Fund; Income Check-Off; Free-Roaming Cats; Appropriation; General Fund Expenditure Ceiling Exceeded

Description:

Establishes a spay and neuter special fund and an advisory committee for the special fund. Allows funds from an income tax check-off to be deposited into the spay and neuter special fund. Appropriates moneys. Declares that the appropriation exceeds the state general fund expenditure ceiling for 2024-2025.

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

