

**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau

P.O. BOX 259

HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1540

FAX NO: (808) 587-1560

**GARY S. SUGANUMA**  
DIRECTOR

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 547, H.D. 1, Relating to the Spaying and Neutering of Animals

**BEFORE THE:**

House Committee on Culture & Arts

**DATE:** Wednesday, February 12, 2025

**TIME:** 9:30 a.m.

**LOCATION:** State Capitol, Room 309

Chair Kapela, Vice-Chair Kong, and Committee Members:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 547, H.D.1, for your consideration.

Section 2 of H.B. 547, H.D. 1 establishes a new "Spay and Neuter Special Fund." Section 4 amends chapter 235-102.5, Hawaii Revised Statutes, to establish a funding source through a new income "check-off" option. Individual taxpayers with a refund of \$5 or more may designate \$5 to the fund, and married couples filing jointly with a refund of \$10 or more may designate \$5 per person to the fund.

The bill authorizes the Director of Taxation to revise tax return forms. As with other existing check-off boxes, if no initial designation was chosen, taxpayers are allowed to amend a return to choose a designation within 20 months and ten days after the due date for the original return for that taxable year. A designation is nonrevocable once made.

The measure has a defective effective date of July 1, 3000, with section 4 pertinent to the check-off boxes being effective for taxable years beginning after December 31, 2024. DOTAX can administer section 4 of the measure for taxable years beginning after December 31, 2024.

Thank you for the opportunity to provide testimony on this measure.



**TESTIMONY OF  
THE DEPARTMENT OF THE ATTORNEY GENERAL  
KA 'OIHANA O KA LOIO KUHINA  
THIRTY-THIRD LEGISLATURE, 2025**

---

**ON THE FOLLOWING MEASURE:**

H.B. NO. 547, H.D. 1, RELATING TO THE SPAYING AND NEUTERING OF ANIMALS.

**BEFORE THE:**

HOUSE COMMITTEE ON CULTURE & ARTS

**DATE:** Wednesday, February 12, 2025      **TIME:** 9:30 a.m.

**LOCATION:** State Capitol, Room 309

**TESTIFIER(S):** Anne E. Lopez, Attorney General, or  
Ian Robertson, Deputy Attorney General

---

Chair Kapela and Members of the Committee:

The Department of the Attorney General provides the following comments.

The purpose of this bill is to establish and appropriate funds into a Spay and Neuter Special Fund to reduce pet overpopulation and the reproduction of free-roaming cats. The special fund is to be administered by the Department of Budget and Finance. In addition, the bill allows the counties to print special numbered plates and individuals to designate five dollars of their income tax refund to be deposited into the special fund.

The bill establishes the special fund within the Department of Budget and Finance but codifies it within chapter 143, Hawaii Revised Statutes (HRS), the chapter related to the Department of Agriculture. See page 1, line 16, to page 2, line 2. This may cause confusion for both the Department of Budget and Finance and the Department of Agriculture with regard to the administration of the special fund. To ensure clarity and consistency, if the intent is to establish the special fund within the Department of Budget and Finance, it should be codified in the statutes relating to the Department of Budget and Finance (e.g., chapter 36, HRS). Conversely, if the intent is for the Department of Agriculture to administer the special fund, the bill should be amended to designate the Department of Agriculture as the responsible agency.

Additionally, the proposed section 143- (c) establishes an advisory committee "to assist the department of budget and finance in establishing the eligibility criteria and procedures for disbursements from the special fund." Page 2, line 20, to page 3, line 2.

However, article V, section 6, of the Hawaii State Constitution requires "instrumentalities of the state government and their respective powers and duties [to] be allocated by law among and within not more than twenty principal departments[.]" To ensure compliance with the constitutional requirement, if the intent is to place the special fund in the Department of Budget and Finance, we recommend amending the first sentence of section 143- (c) on page 2, line 20 to page 3, line 2, to explicitly place the advisory committee within the Department of Budget and Finance, as follows:

(c) There is established within the department of budget and finance an advisory committee to assist the department of budget and finance in establishing the eligibility criteria and procedures for disbursements from the special fund.

Conversely, if the intent is to place the special fund in the Department of Agriculture, the reference should be changed accordingly to designate the "department of agriculture" instead of the "department of budget and finance" in the above suggested amendments to section 143- (c).

We respectfully ask the Committee to consider our comments.

**JOSH GREEN, M.D.**  
GOVERNOR | KE KIA'ĀINA

**SYLVIA LUKE**  
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



**STATE OF HAWAII | KA MOKUAĀINA 'Ō HAWAII'**  
**DEPARTMENT OF LAND AND NATURAL RESOURCES**  
**KA 'OIHANA KUMUWAIWAI 'ĀINA**

P.O. BOX 621  
HONOLULU, HAWAII 96809

**DAWN N.S. CHANG**  
CHAIRPERSON  
BOARD OF LAND AND NATURAL RESOURCES  
COMMISSION ON WATER RESOURCE  
MANAGEMENT

**RYAN K.P. KANAKA'OLE**  
FIRST DEPUTY

**CIARA W.K. KAHAHANE**  
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES  
BOATING AND OCEAN RECREATION  
BUREAU OF CONVEYANCES  
COMMISSION ON WATER RESOURCE  
MANAGEMENT  
CONSERVATION AND COASTAL LANDS  
CONSERVATION AND RESOURCES  
ENFORCEMENT  
ENGINEERING  
FORESTRY AND WILDLIFE  
HISTORIC PRESERVATION  
KAHOOLAWE ISLAND RESERVE COMMISSION  
LAND  
STATE PARKS

**Testimony of**  
**DAWN N.S. CHANG**  
**Chairperson**

**Before the House Committees on**  
**CULTURE & ARTS**

**Wednesday, February 12, 2025**  
**09:30 AM**

**State Capitol, Conference Room 309 and Via Videoconference**

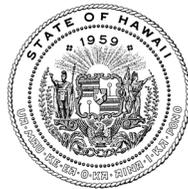
**In consideration of**  
**HOUSE BILL 547 HOUSE DRAFT 1**  
**RELATING TO THE SPAYING AND NEUTERING OF ANIMALS**

House Bill 547, House Draft 1 establishes the Spay and Neuter Special Fund to reduce pet overpopulation and the reproduction of free-roaming cats, and various revenue and fundraising sources for the special fund. **The Department of Land and Natural Resources (Department) provides the following comments.**

Feral cats are a significant threat to Hawai'i's endangered forest birds, seabirds, and other native species. The Department is mandated to protect and manage Hawai'i's natural resources, including its native bird populations, and trap-neuter-return (TNR) has not been shown to be an effective method to reduce feral cat populations.

The Department controls invasive predators in sensitive habitats. Reducing pet overpopulation and free-roaming cats would benefit both cats and wildlife. If a spay and neuter program could decrease the number of unwanted animals, it would benefit wildlife populations. Still, the Department does not know if this program would be effective.

Thank you for the opportunity to comment on this measure.



JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA  
DIRECTOR

SABRINA NASIR  
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
*Ka 'Oihana Mālama Mo'ohelu a Kālā*  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT

TESTIMONY BY LUIS P. SALAVERIA  
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
TO THE HOUSE COMMITTEE ON CULTURE AND ARTS  
ON  
HOUSE BILL NO. 547, H.D. 1

**February 12, 2025**  
**9:30 a.m.**  
**Room 309 and Videoconference**

RELATING TO THE SPAYING AND NEUTERING OF ANIMALS

The Department of Budget and Finance (B&F) offers comments on this bill.

House Bill No. 547, H.D. 1, does the following: 1) establishes the Spay and Neuter Special Fund (SNSF) within B&F to finance spaying and neutering surgery and associated veterinary care to reduce pet overpopulation and the reproduction of free-roaming cats; 2) establishes an advisory committee to assist B&F in establishing SNSF disbursement eligibility criteria and procedures; 3) allows taxpayers to contribute \$5 of their income tax refund to be deposited into the SNSF; 4) requires the Directors of Finance for the City and County of Honolulu and Counties of Hawaii'i, Kaua'i, and Maui to design and issue a special number plate for registered motor vehicle owners supporting the SNSF; 5) appropriates an unspecified amount of general funds for both FY 26 and FY 27 for deposit into the SNSF; and 6) appropriates an unspecified amount of special funds out of the SNSF for both FY 26 and FY 27 for the purposes of the SNSF.

B&F strongly believes that it is not the appropriate agency to administer the SNSF and its related program functions. B&F does not possess the required subject-matter expertise on spaying and neutering animals or any other related veterinary services as

these subject areas are outside of the purview of the department. Further, with the ongoing statewide financial management replacement project, B&F staff are fully engaged and committed to working on the project and doing its regular work; therefore, additional staff and funding would be necessary to administer the SNSF.

B&F recommends that funds be appropriated directly to the counties instead because they have historically been responsible for animal control functions. The counties can then allocate these funds to entities best able to perform the desired services.

Thank you for your consideration of our comments.

**HB-547-HD-1**

Submitted on: 2/8/2025 10:25:37 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Douglas Perrine	Individual	Support	Written Testimony Only

Comments:

Feral cats threaten the survival our native wildlife, including nene, palila, Hawaiian petrel, Hawaiian monk seal, etc., both through direct predation, and inestation with the toxoplasmosis parasite. Please pass HB547 to help to slow the expansion of this threat.

**HB-547-HD-1**

Submitted on: 2/9/2025 1:38:51 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jane E Arnold	Individual	Support	Written Testimony Only

Comments:

I volunteer for HHS, Lucky Paws, and Catfriends. I guess that makes me a crazy cat lady! I'm testifying in support of HB547, which would increase funding for low-cost spay/neuter surgeries.

It's not only cat lovers that want to reduce the population of free roaming cats. A recent survey of Oahu residents by the Humane Society found that the vast majority of those surveyed support TNR (trap/neuter/return) and spaying/neutering of unowned cats. This has been shown to be the most effective way to control the free-roaming cat population. It works much better than killing these cats. Every female cat that is spayed prevents 1000 cats from being born in the next ten years. And because TNR controls the cat population, it benefits wildlife. However, at present there is a shortage of appointments for low-cost spay/neuter surgeries. Funding is a big part of the problem, and this bill would help to address funding.

Another factor contributing to the free roaming cat population is the fact that many cat owners abandon their cats when they move. While abandoning pets is illegal, it happens all too often. If an abandoned cat is not spayed/neutered, it will contribute to the free roaming cat population. Low-cost spay/neuter surgeries would encourage all cat owners to have their cats fixed, thereby decreasing the population impact of abandoned pet cats.

Jane E Arnold

1763 Iwi Way, Apt D

Honolulu HI. 96816

February 9, 2025

Committee on Culture & Arts  
Representative Jeanne Kapela, Chair  
Representative Sam Satoru Kong, Vice Chair

RE: HB 547 HD1, Relating to the Spaying and Neutering of Animals

Dear Committee on Culture & Arts,

As a practicing veterinarian in Hawaii dedicated to animal health and conservation of native wildlife, I am writing to express my opposition to HB 547 HD1 as written. While I am grateful for the support of so many legislators in desiring to address our animal overpopulation crisis and reduce the free-roaming cat population, I am concerned that use of these special funds for popular “trap-neuter-release” (TNR) programs will be ineffective in reducing these populations and protecting native wildlife.

While there are conflicting published studies and data regarding the effectiveness of TNR programs, most scientific reviews and mathematical models of population growth support the conclusion that TNR is ineffective in decreasing free-roaming populations in real world situations. The failure of this approach is multifactorial: high breeding frequency and large litter sizes, lower actual rates of trapping and sterilization than necessary to stop population growth, overabundance of food provided to free-roaming colonies, and continual abandonment of unwanted pet cats. Any successful population reduction with TNR programs has been attributed primarily to concurrent adoption and/or euthanasia of over 50% of the estimated colony population.

Multiple national and international organizations do not support TNR as an effective method of managing free-roaming cat populations, including the American Association of Wildlife Veterinarians, the National Association of State Public Health Veterinarians, the International Wildlife Rehabilitation Council, The Wildlife Society, the Canadian Veterinary Medical Association, PETA, and the American Bird Conservancy.

The negative health impacts of free-roaming cats on native wildlife are especially poignant in Hawaii due to our unique native biodiversity that is threatened by increasing environmental pressures. Native birds such as honeycreepers, nene, and alala, and marine mammals such as monk seals and spinner dolphins are increasingly at risk from either direct predation or indirect spread of disease such as toxoplasmosis which is only spread by infected cats.

Additionally, free-roaming cat colonies are often afflicted with infectious diseases such as upper respiratory viruses, leukemia and immunodeficiency viruses, internal and external parasites, and ringworm, which lead to chronic health issues and poor quality of life for affected animals. TNR programs do not focus on finding permanent homes for cats or improving the quality of life for cats that are re-released, and can inadvertently increase cat abandonment rather than encouraging responsible pet ownership or surrender of unwanted pets to shelter or rescue groups.

As there are multiple introduced bills regarding spay/neuter special funds before the legislature this session, I ask that you strongly consider amending this bill with language from HB 364 HD1 to ensure public funds are used toward effective sterilization and population control programs that restrict re-release of sterilized animals. Without clear guidelines on how these funds will be used, please OPPOSE HB 547 HD1 as written. Thank you for the opportunity to submit testimony. Please contact me if I can be of further assistance.

Sincerely,

Jill Yoshicedo, DVM



## Hawaiian Humane Society

People for animals. Animals for people.

Date: Feb. 10, 2025

To: Chair Rep. Jeanne Kapela  
Vice Chair Rep. Sam Satoru Kong  
and Members of the Committee on Culture and Arts

Submitted By: Stephanie Kendrick, Director of Community Engagement  
Hawaiian Humane Society, 808-356-2217

RE: Testimony in strong support of HB 547, HD1:  
Relating to the Spaying and Neutering of Animals  
Wednesday, Feb. 12, 2025, 9:30 a.m., Room 309 & Videoconference

---

On behalf of the Hawaiian Humane Society, thank you for considering our strong support for House Bill 547, HD1, which establishes the Spay and Neuter Special Fund to reduce pet overpopulation and the reproduction of Free-Roaming cats and authorizes various revenue and fundraising sources for the special fund.

This measure is designed to address an urgent need in our community. We have more pet animals than families adopting pets. Puppies, which were historically rare among the wide range of animals to be found at local shelters, are now regularly being surrendered entire litters at a time. Economic challenges and housing insecurity force families to give up beloved pets. The Hawaiian Humane Society is at the forefront of taking a multifaceted, community centered approach to these issues and one undeniable need is for greater access to low-fee and no-fee spay neuter services.

Due to their costs of doing business, private veterinary clinics are no longer able to provide low-cost spay neuter at the levels they once did. Local nonprofits have stepped up to help, but they are under resourced. This bill is designed to help them help our communities.

Convenient and affordable access to spay/neuter is the best way to prevent pet overpopulation. Due to business costs, the number of clinics offering low-fee spay neuter on O'ahu has fallen from more than 20 to five. One of them, Hawaiian Humane's Ginny Tiu Community Spay/Neuter Center in Mō'ili'ili, is regularly booked four months



## Hawaiian Humane Society

People for animals. Animals for people.

in advance. Our Spay/Neuter Center in 'Ewa Beach has yet to open due to lack of staffing and inadequate funding.

Decades of education around the importance of spay/neuter for improving the health and longevity of animals, reducing nuisance behaviors and curbing pet overpopulation have borne fruit. Demand for services at our community spay/neuter center since its opening in 2018 suggests that most people want to do the right thing for their pets. In a 2024 survey of O'ahu households, 81 percent of pet dogs were reported to be spayed/neutered, as were 68 percent of pet cats. Of those who reported their pets were not spayed/neutered, 30 percent of cat owners and 17 percent of dog owners said it was because the cost was too high.

If we are going to reduce the suffering caused by pet overpopulation, better access to affordable spay/neuter services is needed statewide. We have nonprofits in place eager to do that work with funding support.

The ability to offer no-fee spay/neuter for Free-Roaming cats has had incredible impact on O'ahu. According to the 2024 survey conducted for Hawaiian Humane by Ward Research, the spay/neuter rate for Free-Roaming cats jumped from 38 percent in 2018 to 70 percent in 2024 according to the residents who feed cats they do not consider to be their own. Over those six years, the City and County of Honolulu invested resources into the Feline Fix program, which allows participating clinics to offer no-fee spay/neuter for Free-Roaming cat caregivers. The spay/neuter fund created by this bill could enable similar progress across our state.

There is a clear public interest in reducing the number of unwanted pets and the population of Free-Roaming cats. It is time for the state to join the counties and private donors in supporting this work. Please pass HB547, HD1, and support the organizations working tirelessly to curb overpopulation.

Mahalo for your consideration.

**HB-547-HD-1**

Submitted on: 2/10/2025 3:46:23 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Natalie Graham-Wood	Individual	Support	Written Testimony Only

Comments:

I support HB547. My name is Natalie Graham-Wood and I live at Sunset Beach, Oahu.

**HB-547-HD-1**

Submitted on: 2/10/2025 4:25:23 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Vivian S. Toellner	Individual	Support	Remotely Via Zoom

Comments:

House Bill No. 547 HD 1 Relating to the Spaying and Neutering of Animals.

Aloha my name is Vivian S. Toellner, from the eastside of the Island of Hawai'i. I would like to see our State support free / low cost Spay Neuter Clinics held by volunteer 501c3 nonprofits here on the Big Island of Hawai'i. This would be a wise use of our tax dollars. 686 dogs and cats were fixed by Petfix Hawaii in January 2025. Just think what an impact that is on animal over-population in the community. Clearly people want this service. Yes, there are that many out there to fix. If other methods, such as round up and kill worked, we would not be discussing this problem today.

I too love our native birds and animals and want us to increase their safety with this spay neuter bill. TNRM cats need to be eligible for these funds, as not doing so only creates more cats. Please support the humane reduction in animal overpopulation, the veterinarians, vet techs, volunteers, pet owners, TNRM caretakers, are supporting spay/neuter with their long hours of community work and donations.

Cats are free roaming by nature. Even indoor pet cats get out and never return home. Cats are abandoned at parks and transfer stations. Turning away Trap Neuter Return cats is not productive. **It is far better to sterilize all cats that come to a clinic.** The breeding of cats in the open environment is the **Cat-Tastrophe** we have now!! Consider funding organizations that specialize in Trap-neuter-release practices, provided that they be encouraged not to release back into the environment whenever possible.

In fact, Petfix requires all cats at their clinics to have the ear tipped to show sterilization. This prevents cats returning to the clinic and thereby up much needed appointments! Please understand that animal issues are complicated and require looking at all possibilities.

Also, I would like to see the Bill to stipulate that volunteer 501c3 nonprofits that provide no cost / low cost spay/neuter services are the organizations eligible for these funds. As most veterinary businesses charge well over \$200 for just one spay!

The Veterinary advisory board representative needs to be an experienced high volume sterilization surgeon that knows what a high-volume clinic needs.

I would also like to see the advisory committee have an active spay neuter advocate from each island. Either as a voting or nonvoting member and without expense reimbursement. These people truly have an ACTIVE INTEREST in the humane method of animal overpopulation here in Hawaii.

The reimbursement of advisory committee members should be limited to a low percentage, to ensure the funds are truly used as intended. The annual report and other information should be public information and easily available.

Special number plate design should be kept simple. A paw print with the words "Spay Neuter" is enough and no design fee paid. Are these fundraising fees in line with the other special license plates offered by the State? Again, keep expenses low so funds are spent on spay neuter surgeries.

Please support \$500,000 in yearly funding. The sooner and harder we attack this problem the sooner the results, thereby saving more native animals. Please realize the problem grows exponentially the longer we wait.

is outer island apprehension about the distribution of funds. An allocation based on population and land area would be fair to each county.

Please realize the magnitude of this problem. We need to spay neuter every cat we can get our hands on. This is no joke, please do not euthanize this bill. I urge you to support this bill with amendments.

Sincerely, thank you for your time and Mahalo for allowing me to submit testimony.

**HB-547-HD-1**

Submitted on: 2/10/2025 4:54:41 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
JOANNE PARKER	Individual	Support	Written Testimony Only

Comments:

Dear Representative,

Please support this bill.

We have been making progress on our cat feral program, I see it where my friends care for colonies that are getting smaller. They are looking forward to the day when they don't have such a crisis.

Again, please support this critical bill.

Mahalo,

Joanne

**HB-547-HD-1**

Submitted on: 2/10/2025 4:56:31 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alice Saul	Individual	Support	Written Testimony Only

Comments:

**Am writing in support of HB547 HD1 Relating to the Spaying and Neutering of Animals.**

**While there appears to be widespread agreement that reducing overpopulation of free-roaming cats is beneficial, achieving it requires resources to implement the procedures.**

**It is my hope that establishment of the Spay and Neuter Special Fund will get us there with the help from the animal welfare organizations we are fortunate to have that can offer the service.**

**Thank you.**

**Alice Saul  
Hawaii Kai, Honolulu**

**HB-547-HD-1**

Submitted on: 2/10/2025 5:02:32 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Melanie Kim	Individual	Support	Written Testimony Only

Comments:

I support this bill to create a Spay and Neuter fund allow grant support and resources to those organizations who sponser spay and neuter services to reduce pet overpopulation in Hawaii. Please support this bill

**HB-547-HD-1**

Submitted on: 2/10/2025 5:28:46 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Renee Rabb	Individual	Support	Written Testimony Only

Comments:

Mahalo for the opportunity to add my very strong support for HB 547 by Rep. Garrett, which creates a spay and neuter fund for pets and free-roaming cats. Since the revenue comes from the sale of special license plates and from state income tax check-off, the fund is voluntary.

The state has a cat overpopulation problem. I am currently fostering cats in lower Puna, working as a volunteer with Action4Animals on Big Island. Our model is adoption as the optimal outcome for abandoned cats and kittens. All the animals we foster are spayed or neutered prior to adoption. We depend on the medical services that organizations like PetFix and Good Karma provide for us, so that we can match people and pets without running the risk of adding to cat overpopulation.

HB 547 would be a great benefit for the environment, for neighborhoods, and for the cats themselves.

Renee Rabb

Keaau, HI 96749

Big Island

**HB-547-HD-1**

Submitted on: 2/10/2025 5:50:47 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Helen Josypenko	Individual	Support	Written Testimony Only

Comments:

As a resident of Kaneohe, I am concerned that we are not seriously addressing pet overpopulation and the reproduction of free-roaming cats. Supporting **HB 547 & HB 547 HD1** will proactively fund spay and neuter programs through a Special Fund.

Fiscal responsibility of this Fund is paramount and I am confident that its five-member advisory committee of representatives from: Department of Budget and Finance, Hawai'i Animal Welfare Association, Hawai'i Veterinary Medical Association, and Non-profit animal welfare organizations will ensure that funds are prudently distributed amongst those organizations and groups dedicated to reducing pet overpopulation and reducing the number of free-roaming cats state-wide.

The means to provide funds for the Special Fund provides for community involvement at all levels with the Optional State Income Tax Refund Tax Check-Off, Special License Plate Sales, and Private Donations which makes this Bill even more appealing.

Failure to **pass HB 547 & HB547 HD1** will result in unchecked pet overpopulation, increased number of abandoned (stray) animals, higher euthanasia rates, and greater strain on animal welfare resources. Free-Roaming cat populations will remain difficult to manage.

**HB-547-HD-1**

Submitted on: 2/10/2025 6:20:36 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Penelope Cooper	Individual	Support	Written Testimony Only

Comments:

I first became aware of the importance of TSN when I volunteered for several years at Cat Friends on N.School Street. I was amazed at the amount of feral cats that were brought in to the clinic each work day. The cats were treated humanely by the volunteers and the Vets. I support HB547. This is an important issue and the organizations that spay/neuter free roaming cats are in need of funds. These organizations need and should be given grants to continue the work they are doing.

thank you,

Penelope Cooper



**Board of Directors**

February 10, 2025

Alexandra Alton

Emma Cobb

Re: HB 547, HD 1

Anitra Frazier

To the Honorable Members of the House Committee on Culture and Arts:

Bryan Kortis, Esq.

I am writing on behalf of Neighborhood Cats, a nonprofit registered in Hawaii, to express our **strong support** for HB 547, HD 1.

Jocelyn O'Keefe

Nancy Peterson

Neighborhood Cats is a national leader on the management of free-roaming cats and has had a chapter on Maui since 2016. We present regularly at conferences and online forums, have produced many of the leading educational materials on the subject, designed commercially popular equipment, and assisted communities throughout the U.S. and abroad in setting up spay/neuter programs.

Susan Richmond,  
Executive Director

On Maui, we were the lead organization coordinating the rescue of over 600 cats from the Lahaina burn zone, including many pets who were reunited with their owners. We have also assisted numerous community members with trapping their outdoor cats for purposes of spay/neuter. The births of many thousands of kittens have been prevented as a result, but more is needed. Affordability remains a significant obstacle to caretakers of free-roaming cats and pet owners when it comes to spay/neuter services.

The proposed fund would be a big step forward in solving Hawaii's cat overpopulation. There is no feasible way to reduce the number of cats on the landscape, and to reduce related public health concerns and threats to native wildlife, without spay/neuter for pets and free-roaming felines. It is a win-win solution for all stakeholders.

Thank you for considering our views,

Bryan Kortis  
National Programs Director

**HB-547-HD-1**

Submitted on: 2/10/2025 9:04:58 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Stephanie McLaughlin	Individual	Support	Written Testimony Only

Comments:

Please pass this important bill. It will help Hawaii's animals.

**HB-547-HD-1**

Submitted on: 2/10/2025 9:22:48 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kathleen M. Rex	Individual	Support	Written Testimony Only

Comments:

I am in full support of HB547. Thank you.

**HB-547-HD-1**

Submitted on: 2/10/2025 9:40:44 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Marian Hussenbux	Animal Interfaith Alliance in Britain	Support	Written Testimony Only

Comments:

The House Committee on Culture and Arts will hear HB547, HD1, Relating to the Spaying and Neutering of Animals on Feb. 12.

This bill establishes the Spay and Neuter Special Fund to reduce pet overpopulation and the reproduction of free-roaming cats and various revenue and fundraising sources for the special fund. We are in strong support, as is the Hawaii Animal Welfare Association, which represents the largest animal welfare organizations in each county. This measure allows for grants to organizations that spay/neuter pet animals and/or Free-Roaming cats, supporting the critical goal of reducing overpopulation across the board.

We consider Trap-Neuter-Release to be a vital tool in the humane management of community cats. It has proven its worth in many countries such as India and Nepal, where there are high populations of cats who suffer in many avoidable ways.

We strongly support HB547 with HD1.

**HB-547-HD-1**

Submitted on: 2/10/2025 10:46:52 PM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ted Bohlen	Hawai'i Reef and Ocean Coalition	Support	Written Testimony Only

Comments:

Hawaii Reef and Ocean Coalition **SUPPORTS** this bill.

**HB-547-HD-1**

Submitted on: 2/11/2025 1:07:36 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Grace Himenes	Individual	Support	Written Testimony Only

Comments:

I am very aware of the free roaming cats population as I have been a colony caretaker for many years and this bill would definitely make a difference in population control in a humane manner. In four years I have had 68 cats spayed or neutered and there has been a substantial decrease in the colony. Many free roaming cats are the result of owners not spaying or neutering their cats and letting them loose or dumping them because they don't want them or can no longer afford to have them. This is a much more humane way to control the population than when the city/state set traps in Kawaonui Marsh & killed at least a hundred cats & some were peoples pets. Cats did not ask for the hard & sometimes cruel life of being free roaming so we should at least let them live

**HB-547-HD-1**

Submitted on: 2/11/2025 1:26:07 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Patti K	Individual	Support	Remotely Via Zoom

Comments:

Aloha Committe Member:

I am strongly in support of this bill to provide funding for the Spay and Neuter Special Fund to reduce pet overpopulation from reproduction of free-roaming cats. We are at a crisis here in Hawaii. TNR has proven to be successful in humanely managing feral cats population, with free/ low costs spary neuter (at HHS, or subsized Veterinarian clinics) as the key. This helps all the dedicated colony feeders to do theri jobs in caring for the animals in a safe and humane manner. In addition, any grants / financial assistances to the HHS and many of the smaller non-profit resuce organization will be very helpful to furthr this mission.

Thank you for your time and support.

Patti Kawano

**HB-547-HD-1**

Submitted on: 2/11/2025 3:50:23 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jennifer Chiwa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Representative Kapela, Vice Chair Representative Kong and Members of the Committee on Culture and Arts.

Please vote for HB 547 HD 1, which I strongly support, to establish the Spay and Neuter Special Fund to reduce the overpopulation of pets and free-roaming cats.

Mahalo.

Jennifer Chiwa

Makiki and life long resident of Oahu

**HB-547-HD-1**

Submitted on: 2/11/2025 6:57:43 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Bill Dixon	Individual	Support	Written Testimony Only

Comments:

My name is Bill Dixon, and I live with my wife in Kaneohe. We support HB547, HD1. This bill provides much-needed tools to reduce pet overpopulation and the reproduction of free-roaming cats. Specifically, it closes a gap in state law to provide money for spay/neuter programs for both pet and feral cats, through the Spay and Neuter Special Fund. Grants from the fund will go to organizations that spay/neuter pet animals and/or free-roaming cats.

The expanded programs will reduce the need to euthanize unwanted cats and will protect native birds from attack by free-roaming cats. Both the Hawaiian Humane Society and the Hawaii Animal Welfare association strongly support this commonsense measure. I urge the committee to do the same and advance this bill.



**Testimony in Support of HB 547  
Relating to the spaying and neutering of animals**

**House Committee on Culture & Arts  
February 12, 2025**

The Humane Society of the United States (HSUS), the nation's largest animal protection organization, supports passage of HB 547 and the creation of a Spay and Neuter Special Fund to expand access to vital spay/neuter resources for both pets and free-roaming cats and tackle the challenges of overpopulation in the state.

This legislation is good for the people and animals of Hawaii. There is broad interest in helping companion animals and, by extension, the people who care for them. This legislation would create an opportunity for Hawaii taxpayers to do just that, voluntarily contributing funds to provide needed sterilization and veterinary care to cats and dogs in need.

When such veterinary services are made accessible and costs are subsidized, sterilization rates will increase. The truth is that most people want to do the right thing and are not ideologically opposed to sterilization but simply lack the resources to do so. This is particularly true for those who find themselves caring for a large number of free-roaming cats. Unable to get enough of the cats sterilized in a timely manner, the cats continue to reproduce, making the goal of reducing the population even more of a challenge. When funding is made available to cover the cost of sterilization, organizations which deliver these services to communities can be more effective in their outreach efforts. Not only will this prevent many surplus animal births and deaths but also lowers the cost of animal care and control in the future, reduce public health concerns and decrease threats to wildlife and the environment.

There is an urgent need for practical and effective solutions to the challenges associated with the presence of cats outdoors. There is no one-size-fits-all solution to managing cats in the environment, but with determination, innovation, and collaboration, we can implement and sustain effective programs to humanely resolve human-cat-wildlife conflicts.

This bill creates an opportunity to help many people and animals across the state. The HSUS encourages a favorable report on HB 547.

**HB-547-HD-1**

Submitted on: 2/11/2025 8:38:08 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
lynne matusow	Individual	Support	Written Testimony Only

Comments:

I have read through the testimony at the previous hearing and support all the comments made in support of this bill. It is much needed. We must control the feral animal population and this is one way to do it, thus protecting the the aina and our health.

**HB-547-HD-1**

Submitted on: 2/11/2025 8:40:31 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Carole R. Richelieu	Individual	Support	Written Testimony Only

Comments:

Strong support allows for grants to organizations that spay/neuter pet animals and/or free-roaming cats supporting the critical goal of reducing overpopulation across the board.

**HB-547-HD-1**

Submitted on: 2/11/2025 8:49:02 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jennifer Kishimori	Cat Friends	Support	Written Testimony Only

Comments:

Cat Friends strongly supports HP 547. Last year our non-profit, Cat Friends, fixed more than 6,000 free-roaming cats. The demand for cat sterilization services is overwhelming and there is insufficient funding to keep up with that demand.

Please pass HB547 and help curb cat overpopulation.

Mahalo for your consideration,

Cat Friends (Jennifer Kishimori)

11 February 2025  
BIISC  
23 E Kawili St  
Hilo, HI 96771  
[biisc@hawaii.edu](mailto:biisc@hawaii.edu)



Attn: House Committee on Culture and Arts  
RE: HB547

Aloha Chair Kapela, Vice Chair Kong, and Members of the Committee,

The Big Island Invasive Species Committee would like to express strong support for HB547, which establishes the Spay and Neuter Special Fund. In Hawai‘i, as in many other island environments, cats are a very destructive invasive species that pose a significant threat to our native wildlife. Many of our native endangered animals, found nowhere else in the world but here, are directly threatened by the presence of cats on the landscape. Cats prey on vulnerable native birds and spread diseases like toxoplasmosis, which has already contributed to the deaths of several nēnē and Hawaiian monk seals.

On Hawai‘i Island, many low-income and working-class families would greatly benefit from improved access to spay/neuter surgery for their family pets. Pet overpopulation has been a severe issue on our island for decades. Thanks to the good work of Hawai‘i Island Humane Society (HIHS) and other animal welfare organizations, the demand for spay/neuter has increased, but unfortunately, the supply has not.

We believe that the key to ending the problem of unwanted cats is to “turn off the tap” – stop the flow at its source, sterilizing all pet cats and dogs and encouraging that these domestic pets remain where they belong, in a household. Establishing the Spay and Neuter Special Fund as outlined in HB547 will play a vital role in humanely addressing this issue and reducing the number of free-roaming cats, thereby protecting both our native wildlife and our communities.

We urge you to support HB547 in order to protect native wildlife in Hawai‘i and help address the urgent issue of pet overpopulation.

Thank you for the opportunity to provide testimony on this matter.

Franny Kinslow Brewer  
Program Manager  
[fbrewer@hawaii.edu](mailto:fbrewer@hawaii.edu)  
(808) 933-3340

**HB-547-HD-1**

Submitted on: 2/11/2025 11:47:40 AM

Testimony for CAA on 2/12/2025 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lee Cuccia	Individual	Support	Written Testimony Only

Comments:

Need this desperately as a humane means to control over populatoon. Mahalo!

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME TAX; Spay and Neuter Special Fund, Income Tax Check Off

BILL NUMBER: HB 547 HD 1

INTRODUCED BY: House Committee on Agriculture & Food Systems

EXECUTIVE SUMMARY: Establishes the Spay and Neuter Special Fund to reduce pet overpopulation and the reproduction of free-roaming cats and various revenue and fundraising sources for the special fund.

SYNOPSIS: Adds a new section to chapter 143, HRS, to establish a spay and neuter special fund ("Fund). Moneys in the special fund shall be expended to reduce pet overpopulation and the reproduction of free-roaming cats by providing spaying and neutering surgery and associated veterinary care; provided that the uses and expenditures of moneys in the special fund shall follow the eligibility criteria established by a new advisory committee created by the bill.

Section 3 of the measure adds a new section 235-\_\_\_, HRS, to allow an income tax check-off for \$5 to be deposited into the Fund, or for a joint return each spouse may designate \$5.

Adds a new section 249\_\_\_, HRS, providing special number plates for motor vehicles supporting the spay and neuter special Fund. Fees charged for the plates will be deposited into the Fund established by this measure.

An appropriation out of the general fund of \$ (unspecified), or so much thereof as may be necessary, for fiscal year 2025-2026 and 2026-2027 shall be deposited into the special Fund.

EFFECTIVE DATE: July 1, 3000; provided Section 3 shall apply to taxable years beginning after December 31, 2024.

STAFF COMMENTS: This bill creates a new special fund to reduce pet overpopulation and the reproduction of free-roaming cats. The fund is fed by legislative appropriations, \$5 State income tax refund designations, and fees from special license number plates. The fund is to be administered by the Department of Budget and Finance.

Special funds are pots of money that exist for a specific purpose and largely bypass the legislative appropriation process. The existence of hundreds of these special funds has often confounded those who seek answers to simple questions like "How much money does the State have?"

Our Legislature is supposed to be the steward of all state moneys, but special funds make it very easy to lose track of where the money is and how it is being spent. Departments are supposed to tell the Legislature if they have special funds and how much is in them, but let's just say they don't always. Recently, in Report No. 20-01, the State Auditor took DBEDT to task for failing to report \$6.5 million in non-general fund moneys. DBEDT's response? Just that they'll "take corrective action." Not even a "Whoops! We screwed up and promise to do better next time!" This followed

closely on the heels of Report No. 19-16, where the Auditor found that \$1.04 million in non-general fund moneys administered by the Attorney General wasn't reported. That department responded that they "shall establish procedures to assure required reports are issued." Is it any wonder that it's getting harder and harder to follow the money and rein in government spending?

Perhaps as the result of the foregoing concerns, the Legislature has itself established criteria for when a special fund may be maintained (HRS section 37-52.3). The criteria for a special fund are:

(1) Serves a need, as demonstrated by:

(A) The purpose of the program to be supported by the fund;

(B) The scope of the program, including financial information on fees to be charged, sources of projected revenue, and costs; and

(C) An explanation of why the program cannot be implemented successfully under the general fund appropriation process;

(2) Reflects a clear nexus between the benefits sought and charges made upon the program users or beneficiaries or a clear link between the program and the sources of revenue, as opposed to serving primarily as a means to provide the program or users with an automatic means of support that is removed from the normal budget and appropriation process;

(3) Provides an appropriate means of financing for the program or activity that is used only when essential to the successful operation of the program or activity; and

(4) Demonstrates the capacity to be financially self-sustaining.

Of these, at least two of the criteria are violated because there is no nexus between the purpose (reducing the feral cat population) and the source of revenue (income tax checkoffs and license plate fees), and because there is no indication that the proposed fund can be financially self-sustaining. Establishing this special fund is inappropriate, as is the proposed method of financing the fund.

Additionally, in the long run the cost of administering the income tax checkoff merely siphons resources that should otherwise be used for providing needed public services. If lawmakers believe certain programs are of great importance, then they can prioritize those programs through the appropriations process. With the Hawaii tax burden already so heavy, why should taxpayers turn any more of their hard-earned dollars over to government? What lawmakers also do not recognize is that by creating these checkoffs, they add to the cost of administering the law, a cost which steals funds from other programs including those enumerated for a checkoff designation.

Digested: 2/11/25