
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 PART I

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

9 Accordingly, the purpose of this part is to:

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

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

16 "§143- Spay and neuter special fund. (a) There is
17 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; provided that, in establishing the eligibility
19 criteria, the advisory committee shall prioritize funding to
20 organizations that specialize in trap-neuter-release practices.

21 The advisory committee shall include the following:



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

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

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

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

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

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

20 (c) The advisory committee shall submit an annual report
21 to the director of finance, in a form prescribed by the



1 director, that identifies the total amount of funds that were
2 disbursed from the special fund in the previous fiscal year and
3 the amount of funds to be carried over to the next fiscal year.
4 The advisory committee shall submit the report to the director
5 of finance within ninety days after the close of each fiscal
6 year.

7 (d) 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 SECTION 3. Section 235-102.5, Hawaii Revised Statutes, is
12 amended to read as follows:

13 **"§235-102.5 Income check-off authorized.** (a) Any
14 individual whose state income tax liability for any taxable year
15 is \$3 or more may designate \$3 of the liability to be paid over
16 to the Hawaii election campaign fund, any other law to the
17 contrary notwithstanding, when submitting a state income tax
18 return to the department. In the case of a joint return of a
19 ~~[husband and wife]~~ married couple having a state income tax
20 liability of \$6 or more, each spouse may designate that \$3 be
21 paid to the fund. The director of taxation shall revise the



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

11 (b) Notwithstanding any law to the contrary, any
12 individual whose state income tax refund for any taxable year is
13 \$2 or more may designate \$2 of the refund to be deposited into
14 the school-level minor repairs and maintenance special fund
15 established by section 302A-1504.5, when submitting a state
16 income tax return to the department. In the case of a joint
17 return of a ~~[husband and wife]~~ married couple having a state
18 income tax refund of \$4 or more, each spouse may designate that
19 \$2 be deposited into the special fund. The director of taxation
20 shall revise the individual state income tax return form to
21 allow the designation of contributions to the special fund on



1 the face of the tax return and immediately above the signature
2 lines. If no designation was made on the original tax return
3 when filed, a designation may be made by the individual on an
4 amended return filed within twenty months and ten days after the
5 due date for the original return for ~~[such]~~ that taxable year.

6 A designation once made, whether by an original or amended
7 return, may not be revoked.

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



1 the original return for that taxable year. A designation once
2 made, whether by an original or amended return, may not be
3 revoked.

4 (d) 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 as
7 follows:

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

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

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

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

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

19 When designated by a taxpayer submitting a state income tax
20 return to the department, the department of budget and finance
21 shall allocate the moneys among the several funds as provided in



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

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



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

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

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

18 The sum appropriated shall be expended by the department of
19 budget and finance for the purposes of this part.

20 PART II



1 SECTION 6. The legislature finds that feral cats
2 contribute to widespread ecological disruptions that threaten
3 native wildlife, particularly in island jurisdictions. The
4 legislature additionally finds that feral cats are responsible
5 for the spread of diseases such as *Toxoplasma gondii* -- a
6 potentially lethal parasite shed exclusively in the fecal matter
7 of cats that contaminates terrestrial, freshwater, and marine
8 environments and has been shown to negatively impact birds,
9 humans, and other mammals that may become infected with
10 toxoplasmosis.

11 The legislature further finds that there is strong support
12 among Hawaii residents for effective management to reduce the
13 abundance of feral or free-roaming cats in the Hawaiian islands.
14 The legislature believes that the State must actively manage its
15 invasive feral cat population in the interest of public safety
16 and for the protection of critically endangered native wildlife.

17 The purpose of this part is to require the department of
18 land and natural resources, in collaboration with animal welfare
19 groups and organizations, to conduct a point-in-time count of
20 feral cats per main island by June 30, 2023.



1 SECTION 7. (a) The department of land and natural
2 resources, in collaboration with animal welfare groups and
3 organizations, shall conduct a point-in-time count of feral cats
4 per main island by June 30, 2023.

5 (b) The point-in-time count under this section shall
6 include the population and distribution of feral cats on each
7 main island.

8 (c) The department of land and natural resources shall
9 submit a report of its findings and recommendations, including
10 any proposed legislation to the legislature no later than twenty
11 days prior to the convening of the regular session of 2024.

12 PART III

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

15 SECTION 9. This Act shall take effect on July 1, 2050;
16 provided that:

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

19 (2) Sections 4 and 5 shall take effect on July 1, 2022.



S.B. NO. 2837
S.D. 2
H.D. 1

Report Title:

Spay and Neuter Special Fund; Income Check-off; Feral Cats;
DLNR; Reduction Program; Point-in-time Count; Appropriation

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. Requires the department of land and natural resources, in collaboration with animal welfare groups and organizations, to conduct a point-in-time count of feral cats per main island by 6/30/23. Requires DLNR to submit a report to the legislature on the point-in-time count prior to the regular session of 2024. Appropriates moneys. Effective 7/1/2050.
(HD1)

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