
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 Hawaii. 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 a new section to be appropriately designated
14 and to read as follows:

15 "§143- 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. Moneys received by the 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 into the special fund shall
8 become part of the special fund. Moneys in the special fund
9 shall be expended to reduce pet overpopulation and the
10 reproduction of free-roaming cats by providing spaying and
11 neutering surgery and associated veterinary care; provided that
12 the uses and expenditures of moneys in the special fund shall
13 follow the eligibility criteria established by the advisory
14 committee 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.



1 The advisory committee members shall be selected by the
2 director of finance and shall include the following:

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

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

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

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

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

15 The advisory committee shall select a chairperson from among its
16 members. All members of the advisory committee shall be
17 residents of the State and shall serve three-year terms. All
18 members shall have an active interest in humanely reducing pet
19 overpopulation and reducing the number of free-roaming cats in
20 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, that identifies 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 of finance within ninety days after the close of each fiscal
8 year.

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

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

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



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

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



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

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



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

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

- 10 (1) One-third to the Hawaii children's trust fund under
11 section 350B-2; and
- 12 (2) Two-thirds to be divided equally among:
 - 13 (A) The domestic violence and sexual assault special
14 fund under the department of health in section
15 321-1.3;
 - 16 (B) The spouse and child abuse special fund under the
17 department of human services in section 346-7.5;
18 and
 - 19 (C) The spouse and child abuse special account under
20 the judiciary in section 601-3.6.



1 When designated by a taxpayer submitting a state income tax
2 return to the department, the department of budget and finance
3 shall allocate the moneys among the several funds as provided in
4 this subsection. In the case of a joint return of a [~~husband~~
5 ~~and wife~~] married couple having a state income tax refund of \$10
6 or more, each spouse may designate that \$5 be paid over as
7 provided in this subsection. The director of taxation shall
8 revise the individual state income tax form to allow the
9 designation of contributions pursuant to this subsection on the
10 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 (e) 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 deposited into
20 the spay and neuter special fund established by section 143- ,
21 when submitting a state income tax return to the department. In



1 the case of a joint return of a married couple having a state
2 income tax refund of \$10 or more, each spouse may designate that
3 \$5 be deposited into the special fund. The director of taxation
4 shall 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, shall not be
12 revoked."

13 SECTION 4. There is appropriated out of the general
14 revenues of the State of Hawaii the sum of \$50,000 or so much
15 thereof as may be necessary for fiscal year 2023-2024 and the
16 same sum or so much thereof as may be necessary for fiscal year
17 2024-2025 to be deposited into the spay and neuter special fund.

18 SECTION 5. There is appropriated out of the spay and
19 neuter special fund the sum of \$50,000 or so much thereof as may
20 be necessary for fiscal year 2023-2024 and the same sum or so



1 much thereof as may be necessary for fiscal year 2024-2025 for
2 the purposes of this part.

3 The sums appropriated shall be expended by the department
4 of budget and finance for the purposes of this part.

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

7 SECTION 7. This Act shall take effect on July 1, 2023;
8 provided that section 3 shall apply to taxable years beginning
9 after December 31, 2022.

10

INTRODUCED BY:  _____
JAN 19 2023



H.B. NO. 220

Report Title:

Spay and Neuter Special Fund; Income Check-off; Free-Roaming
Cats; 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. Appropriates funds.

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not legislation or evidence of legislative intent.*

