

JAN 17 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 the overpopulation
2 of unwanted animals contributes to animal suffering in Hawaii.
3 Animals living on the streets, including free-roaming cats, face
4 dangers, pose a risk to public health and safety, and threaten
5 the survival of native species.

6 The legislature recognizes that spaying and neutering are
7 proven ways to reduce animal overpopulation. However, many
8 private and county spay and neuter efforts are underfunded.

9 Accordingly, the purpose of this Act is to:

- 10 (1) Establish a spay and neuter special fund to provide
11 moneys for spay and neuter efforts;
- 12 (2) Establish a spay and neuter special fund advisory
13 committee to develop eligibility criteria for and
14 oversee the disbursement of the spay and neuter
15 special fund; and
- 16 (3) Authorize, and require the director of taxation to
17 amend the individual state income tax form to



1 facilitate, the designation of tax refund moneys to be
2 paid to the spay and neuter special fund.

3 SECTION 2. Chapter 143, Hawaii Revised Statutes, is
4 amended by adding two new sections to be appropriately
5 designated and to read as follows:

6 "§143- Spay and neuter special fund. (a) There is
7 established in the state treasury the spay and neuter special
8 fund, to be administratively attached to the department of
9 budget and finance and managed by the spay and neuter special
10 fund advisory committee. The following moneys shall be
11 deposited into the fund:

12 (1) State income tax refund moneys designated to be paid
13 to the special fund pursuant to section 235-102.5(e);
14 and

15 (2) Appropriations made by the legislature.

16 All interest earned or accrued on moneys deposited into the
17 special fund shall become part of the special fund.

18 (b) Moneys disbursed from the spay and neuter special fund
19 shall be expended to:



1 (1) Pay for spay and neuter surgeries and associated
2 veterinary care, to help reduce animal overpopulation
3 and the reproduction of free-roaming cats; and
4 (2) Support eligible nonprofit organizations that are
5 carrying out spay and neuter efforts;
6 provided that all expenditures of moneys from the special fund
7 shall be in accordance with eligibility criteria developed by
8 the spay and neuter special fund advisory committee.

9 **§143- Spay and neuter special fund advisory committee.**

10 (a) There is established a spay and neuter special fund
11 advisory committee to develop eligibility criteria for and
12 manage the disbursement of the spay and neuter special fund.

13 (b) In developing eligibility criteria, the advisory
14 committee shall consider making eligible for funding
15 organizations that specialize in trap-neuter-release practices;
16 provided that all recipients of moneys from the special fund
17 shall be encouraged not to release a spayed or neutered animal
18 back into the environment but to instead re-home the animal when
19 possible.

20 (c) The advisory committee shall comprise:



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

3 (2) The following members, who shall be selected by the
4 director of finance and invited to participate:

5 (A) One representative from the Hawaii Animal Welfare
6 Association or its successor organization;

7 (B) One representative from the Hawaii Veterinary
8 Medical Association;

9 (C) One representative from a Hawaii-based private,
10 nonprofit animal welfare organization; and

11 (D) One representative from the general public.

12 The advisory committee shall select a chairperson from among its
13 members.

14 (d) Each member of the advisory committee shall:

15 (1) Be a resident of the State;

16 (2) Serve a three-year term; and

17 (3) Have an active interest in humanely reducing animal
18 overpopulation and the number of free-roaming cats in
19 the State.

20 (e) Within ninety days after the close of each fiscal
21 year, the advisory committee shall submit a report to the



1 director of finance, in a form prescribed by the director,
2 identifying the total amount of funds that were disbursed from
3 the special fund in the previous fiscal year and the amount of
4 funds to be carried over to the next fiscal year.

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

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

11 "**§235-102.5 Income check-off authorized.** (a) Any
12 individual whose state income tax liability for any taxable year
13 is \$3 or more may designate \$3 of the liability to be paid over
14 to the Hawaii election campaign fund, any other law to the
15 contrary notwithstanding, when submitting a state income tax
16 return to the department. In the case of a joint return of a
17 [~~husband and wife~~] married couple having a state income tax
18 liability of \$6 or more, each spouse may designate [~~that~~] \$3 to
19 be paid to the fund. The director of taxation shall revise the
20 individual state income tax form to allow the designation of
21 contributions to the fund on the face of the tax return and



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

9 (b) Notwithstanding any law to the contrary, any
10 individual whose state income tax refund for any taxable year is
11 \$2 or more may designate \$2 of the refund to be deposited into
12 the school-level minor repairs and maintenance special fund
13 established by section 302A-1504.5, when submitting a state
14 income tax return to the department. In the case of a joint
15 return of a [~~husband and wife~~] married couple having a state
16 income tax refund of \$4 or more, each spouse may designate
17 [~~that~~] \$2 to be deposited into the special fund. The director
18 of taxation shall revise the individual state income tax return
19 form to allow the designation of contributions to the special
20 fund on the face of the tax return and immediately above the
21 signature lines. If no designation was made on the original tax



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

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



1 made, whether by an original or amended return, may not be
2 revoked.

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

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

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

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

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

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

18 When designated by a taxpayer submitting a state income tax
19 return to the department, the department of budget and finance
20 shall allocate the moneys among the several funds as provided in
21 this subsection. In the case of a joint return of a ~~husband~~



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

13 (e) 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 deposited into
16 the spay and neuter special fund established by section 143- ,
17 when submitting a state income tax return to the department of
18 taxation. In the case of a joint return of married couple
19 having a state income tax refund of \$10 or more, each spouse may
20 designate \$5 to be deposited into the spay and neuter special
21 fund. The director of taxation shall revise the individual



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

9 SECTION 4. There is appropriated out of the general
10 revenues of the State of Hawaii the sum of \$ or so much
11 thereof as may be necessary for fiscal year 2025-2026 and the
12 same sum or so much thereof as may be necessary for fiscal year
13 2026-2027 to be 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 2025-2026 and the same sum or
17 so much thereof as may be necessary for fiscal year 2026-2027
18 for the counties of Hawaii, Maui, and Kauai and the city and
19 county of Honolulu to implement this Act; provided that the sums
20 appropriated shall be allocated as follows:

21 (1) \$ to the county of Hawaii;



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

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

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

8 SECTION 7. This Act shall take effect on July 1, 2025;
9 provided that section 3 shall apply to taxable years beginning
10 after December 31, 2024.

11

INTRODUCED BY: *Keith M. R. [Signature]*

S.B. NO. 566

Report Title:

Department of Budget and Finance; Spay and Neuter Special Fund; Spay and Neuter Special Fund Advisory Committee; Taxation; Income Tax Refund Designation; Appropriation

Description:

Establishes a spay and neuter special fund. Establishes a spay and neuter special fund advisory committee to develop eligibility criteria for and manage the disbursement of the special fund. Authorizes, and requires the Director of Taxation to amend the individual state income tax form to facilitate, the designation of tax refund moneys to be paid to the spay and neuter special fund. Appropriates moneys into and out of the special fund.

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