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

9 Accordingly, the purpose of this Act is to establish and
10 appropriate funds into and out of a spay and neuter special fund
11 to reduce pet overpopulation and the reproduction of free-
12 roaming cats and establish various revenue and fundraising
13 sources for the special fund.

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



1 "§143- Spay and neuter special fund. (a) There is
2 established in the state treasury the spay and neuter special
3 fund, to be administered by the department of budget and
4 finance. Moneys received by the department of budget and
5 finance from:

6 (1) State income tax refund designations to the special
7 fund pursuant to section 235-102.5(e);

8 (2) Revenue generated by the fundraising fees from special
9 number plates pursuant to section 249- ; and

10 (3) Legislative appropriations, private gifts or
11 donations, and other sources,

12 shall be deposited into the special fund. All interest earned
13 or accrued on moneys deposited into the special fund shall
14 become part of the special fund.

15 (b) Moneys in the special fund shall be expended to reduce
16 pet overpopulation and the reproduction of free-roaming cats by
17 providing spaying and neutering surgery and associated
18 veterinary care; provided that the uses and expenditures of
19 moneys in the special fund shall follow the eligibility criteria
20 established by the advisory committee established under
21 subsection (c).



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

5 The advisory committee shall consist of five members to be
6 selected by the director of finance and shall include the
7 following:

8 (1) One representative of the department of budget and
9 finance;

10 (2) One representative of the Hawaii Animal Welfare
11 Association or its successor organization, who shall
12 be invited to participate;

13 (3) At least one representative of the Hawaii Veterinary
14 Medical Association, who shall be invited to
15 participate; and

16 (4) At least one member from a Hawaii-based, private, non-
17 profit animal-welfare organization, who shall be
18 invited to participate.

19 The advisory committee shall select a chairperson from
20 among its members. All members of the advisory committee shall
21 be residents of the State and shall serve three-year terms. All



1 members shall have an active interest in humanely reducing pet
2 overpopulation and reducing the number of free-roaming cats in
3 the State.

4 (d) The advisory committee shall submit an annual report
5 to the director of finance, in a form prescribed by the
6 director, that identifies the total amount of funds that were
7 disbursed from the special fund during the previous fiscal year
8 and the amount of funds to be carried over to the next fiscal
9 year. The advisory committee shall submit the report to the
10 director of finance within ninety days after the close of each
11 fiscal year.

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

16 SECTION 3. Chapter 249, Hawaii Revised Statutes, is
17 amended by adding a new section to be appropriately designated
18 and to read as follows:

19 **"§249- Special number plates; spay and neuter special**
20 **fund; authorized.** (a) Notwithstanding any law to the contrary,
21 the director of finance shall issue to any registered owner of a



1 motor vehicle, who is a resident of the State, upon completed
2 application and payment of the required fees, a special number
3 plate for the registered owner's motor vehicle supporting the
4 spay and neuter special fund.

5 (b) The director of finance of the city and county of
6 Honolulu, in consultation with the directors of finance of the
7 counties of Hawaii, Kauai, and Maui; chiefs of police of the
8 city and county of Honolulu and the counties of Hawaii, Kauai,
9 and Maui; and advisory committee of the spay and neuter special
10 fund, shall establish a special number plate design that:

11 (1) Contains words, images, or both, that indicate the
12 special number plate is issued to recognize the
13 spaying and neutering of animals;

14 (2) Is similar in shape and size to the uniform state
15 number plate prescribed by law; and

16 (3) Does not obstruct the visibility of the numbers or
17 letters or any other information that is required by
18 law to be on a number plate and is readily
19 identifiable and distinguishable under actual traffic
20 conditions.

21 (c) The special number plate design shall not:



- 1 (1) Infringe upon or otherwise violate any trademark,
2 trade name, service mark, copyright, or other
3 proprietary or property right;
- 4 (2) Represent any obscene or degrading image, idea, word,
5 or phrase;
- 6 (3) Advertise or endorse a product, brand, or service that
7 is provided for sale;
- 8 (4) Promote any religious belief; or
- 9 (5) Promote any philosophy based on prejudice or that is
10 contrary to state civil rights laws.
- 11 (d) Each special number plate shall be securely fastened
12 to the motor vehicle in lieu of the uniform state number plate.
- 13 (e) The director of finance shall charge a special number
14 plate fee at least equal to the county's cost of providing the
15 special number plate and administrative costs, if any, plus a
16 fundraising fee to be determined by the director of finance in
17 consultation with the advisory committee of the spay and neuter
18 special fund. The fundraising fee shall be in addition to any
19 other state or county fees collected for a motor vehicle
20 registration or license plate.



1 (f) The director of finance may charge an additional
2 fundraising fee of the same or a different amount as the
3 fundraising fee established pursuant to subsection (e), for the
4 renewal of a special number plate. If an additional fundraising
5 fee is implemented pursuant to this subsection, the director of
6 finance shall revoke the special number plate of any registered
7 owner of a motor vehicle who fails to pay the additional
8 fundraising fee imposed by this subsection.

9 (g) The revenue generated by the fundraising fees, or a
10 portion of the revenue generated by the fundraising fees as
11 determined by the director of finance, shall be deposited into
12 the spay and neuter special fund established by section 143- .

13 (h) The director of finance may revoke all special number
14 plates issued pursuant to this section if the total number of
15 registered owners of motor vehicles that obtain the special
16 number plates is less than one hundred fifty within three years
17 of issuance of the first special number plate.

18 (i) Nothing in this section shall be construed to apply to
19 any plates issued pursuant to section 249-9.2 or 249-9.5.



1 (j) As used in this section, unless a different meaning
2 appears from the context, "special number plate" means a license
3 plate that recognizes the spaying and neutering of animals."

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

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



1 months and ten days after the due date for the original return
2 for ~~[such]~~ that taxable year. A designation once made whether
3 by an original or amended return may not be revoked.

4 (b) Notwithstanding any law to the contrary, any
5 individual whose state income tax refund for any taxable year is
6 \$2 or more may designate \$2 of the refund to be deposited into
7 the school-level minor repairs and maintenance special fund
8 established by section 302A-1504.5, when submitting a state
9 income tax return to the department. In the case of a joint
10 return of a ~~[husband and wife]~~ married couple having a state
11 income tax refund of \$4 or more, each spouse may designate that
12 \$2 be deposited into the special fund. The director of taxation
13 shall revise the individual state income tax return form to
14 allow the designation of contributions to the special fund on
15 the face of the tax return and immediately above the signature
16 lines. If no designation was made on the original tax return
17 when filed, a designation may be made by the individual on an
18 amended return filed within twenty months and ten days after the
19 due date for the original return for ~~[such]~~ that taxable year.
20 A designation once made, whether by an original or amended
21 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 be
8 deposited into the special fund. The director of taxation shall
9 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 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 paid over to the
10 spay and neuter special fund established by section 143- ,
11 when submitting a state income tax return to the department. In
12 the case of a joint return of a married couple having a state
13 income tax refund of \$10 or more, each spouse may designate that
14 \$5 be deposited into the special fund. The director of taxation
15 shall revise the individual state income tax form to allow the
16 designation of contributions to the fund on the face of the tax
17 return and immediately above the signature lines. If no
18 designation was made on the original tax return when filed, a
19 designation may be made by the individual on an amended return
20 filed within twenty months and ten days after the due date for
21 the original return for that taxable year. A designation once



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

3 SECTION 5. There is appropriated out of the general
4 revenues of the State of Hawaii the sum of \$ or so
5 much thereof as may be necessary for fiscal year 2025-2026 and
6 the same sum or so much thereof as may be necessary for fiscal
7 year 2026-2027 to be deposited into the spay and neuter special
8 fund established by section 143- , Hawaii Revised Statutes.

9 SECTION 6. There is appropriated out of the spay and
10 neuter special fund established by section 143- , Hawaii
11 Revised Statutes, the sum of \$ or so much thereof as
12 may be necessary for fiscal year 2025-2026 and the same sum or
13 so much thereof as may be necessary for fiscal year 2026-2027 as
14 a grant-in-aid to the counties to reduce pet overpopulation and
15 the reproduction of free-roaming cats by providing spaying and
16 neutering surgery and associated veterinary care.

17 The sums appropriated shall be expended by the counties for
18 the purposes of this Act.

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



1 SECTION 8. This Act shall take effect on July 1, 3000;
2 provided that section 4 of this Act shall apply to taxable years
3 beginning after December 31, 2024.



S.B. NO. 1023
S.D. 1
H.D. 1

Report Title:

Spay and Neuter Special Fund; Counties; Special Number Plates;
Income Tax Check-off; Appropriation

Description:

Establishes the Spay and Neuter Special Fund to reduce pet
overpopulation and the reproduction of free-roaming cats.
Establishes various revenue and fundraising sources for the
special fund. Appropriates funds to the counties. Effective
7/1/3000. (HD1)

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not legislation or evidence of legislative intent.*

