
A BILL FOR AN ACT

RELATING TO ANIMAL CONTROL.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

SECTION 1. Chapter 36, Hawaii Revised Statutes, is amended
by adding a new section to part I to be appropriately designated
and to read as follows:

"§36- Spay and neuter special fund. (a) There is
established in the state treasury the spay and neuter special
fund to be administered by the department of budget and finance.

Moneys received by the department of budget and finance from:

(1) State income tax refund designations to the special
fund pursuant to section 235- ; and

(2) Legislative appropriations, private gifts or
donations, and other sources,

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

(b) The director of finance shall disburse moneys from the
special fund quarterly to the counties. The amount disbursed
shall be prorated based on each county's share of the state



1 population. The counties shall expend the disbursed funds to
2 reduce pet overpopulation, including the free-roaming cat
3 population, by providing spaying and neutering surgery and
4 associated veterinary care; provided that spayed or neutered
5 animals shall not be re-released into the environment."

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

9 "§143- Cat sterilization. (a) It shall be unlawful
10 for any person to:

11 (1) Own a cat over the age of five months, unless the cat
12 is surgically sterilized; or

13 (2) Bring a cat that is not surgically sterilized into the
14 State.

15 (b) A cat may be exempt from the sterilization requirement
16 under subsection (a) if:

17 (1) A duly licensed veterinarian certifies in writing that
18 the cat is not suitable for sterilization due to
19 health or age considerations; provided that the
20 certification shall be applicable for a period of up
21 to one year, as specified in writing by the



1 veterinarian, and contain the veterinarian's license
2 number;

3 (2) Arrangements have been made to sterilize the cat
4 within sixty days after the date the person assumes
5 ownership of the cat and the cat is sterilized within
6 that sixty-day period; or

7 (3) The owner of the cat can provide verifiable proof upon
8 request by the applicable county animal control
9 authority that the cat is approved by and registered
10 with a national or international breed registry or
11 association that, at minimum, requires verification
12 of:

13 (A) Breed;

14 (B) Date of birth;

15 (C) Name of the registered sire and dam;

16 (D) Name of the breeder; and

17 (E) Other information related to breeding, transfer
18 or ownership, and death.

19 (c) Any person violating this section shall be fined no
20 less than \$500 and no more than \$1,000 per violation per cat.



1 (d) This section shall not apply to cats brought into the
2 State exclusively for the purpose of entering the cats in a cat
3 show or exhibition and not allowed to run at large."

4 SECTION 3. 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 having a state income tax liability of \$6 or
13 more, each spouse may designate that \$3 be paid to the fund.
14 The director of taxation shall revise the individual state
15 income tax form to allow the designation of contributions to the
16 fund on the face of the tax return and immediately above the
17 signature lines. An explanation shall be included which clearly
18 states that the check-off does not constitute an additional tax
19 liability. If no designation was made on the original tax
20 return when filed, a designation may be made by the individual
21 on an amended return filed within twenty months and ten days



1 after the due date for the original return for such taxable
2 year. A designation once made whether by an original or amended
3 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 having a state income tax refund of
11 \$4 or more, each spouse may designate that \$2 be deposited into
12 the special fund. The director of taxation shall revise the
13 individual state income tax return form to allow the designation
14 of contributions to the special fund on the face of the tax
15 return and immediately above the signature lines. If no
16 designation was made on the original tax return when filed, a
17 designation may be made by the individual on an amended return
18 filed within twenty months and ten days after the due date for
19 the original return for such taxable year. A designation once
20 made, whether by an original or amended return, may not be
21 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) One-third to the Hawaii children's trust fund under section 350B-2; and

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

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

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

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

When designated by a taxpayer submitting a state income tax return to the department, the department of budget and finance shall allocate the moneys among the several funds as provided in this subsection. In the case of a joint return of a husband and wife having a state income tax refund of \$10 or more, each spouse may designate that \$5 be paid over as provided in this subsection. The director of taxation shall revise the individual state income tax form to allow the designation of contributions pursuant to this subsection on the face of the tax return and immediately above the signature lines. If no



1 designation was made on the original tax return when filed, a
2 designation may be made by the individual on an amended return
3 filed within twenty months and ten days after the due date for
4 the original return for such taxable year. A designation once
5 made, whether by an original or amended return, may not be
6 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 deposited into
10 the 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 4. 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 2026-2027 to be
6 deposited into the spay and neuter special fund established by
7 section 36- , Hawaii Revised Statutes.

8 SECTION 5. There is appropriated out of the spay and
9 neuter special fund established by section 36- , Hawaii
10 Revised Statutes, the sum of \$ or so much thereof as
11 may be necessary for fiscal year 2026-2027 to reduce pet
12 overpopulation, including the free-roaming cat population, by
13 providing spaying and neutering surgery and associated
14 veterinary care; provided that the sum shall be expended as
15 follows:

- 16 (1) \$ for the city and county of Honolulu;
17 (2) \$ for the county of Maui;
18 (3) \$ for the county of Kauai; and
19 (4) \$ for the county of Hawaii.

20 The sum appropriated shall be expended by the counties for
21 the purposes of this Act.



1 SECTION 6. New statutory material is underscored.

2 SECTION 7. This Act shall take effect on July 1, 3000;

3 provided that:

4 (1) Section 3 of this Act shall apply to taxable years
5 beginning after December 31, 2026; and

6 (2) Sections 4 and 5 of this Act shall take effect on July
7 1, 2026.



Report Title:

Spay and Neuter Special Fund; Cat Sterilization; Counties;
Animal Control; Income Check-off; Appropriation

Description:

Establishes the Spay and Neuter Special Fund to reduce pet overpopulation, including the free-roaming cat population, and authorizes an income tax designation to provide revenues into the special fund. Requires cats over the age of five months to be surgically sterilized and prohibits cats that are not surgically sterilized from being brought into the State, with certain exceptions. Appropriates funds. Effective 7/1/3000.
(HD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

