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

4 "§36- Spay and neuter special fund. (a) There is
5 established in the state treasury the spay and neuter special
6 fund to be administered by the department of budget and finance.

7 Moneys received by the department of budget and finance from:

8 (1) State income tax refund designations to the special
9 fund pursuant to section 235-102.5(e); and

10 (2) 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) The director of finance shall disburse moneys from the
16 special fund quarterly to the counties. The amount disbursed
17 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; provided
6 further that placement into a fully enclosed cat sanctuary shall
7 not be considered re-release into the environment."

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

11 "§143- Cat sterilization. (a) It shall be unlawful
12 for any person to:

13 (1) Own a cat over the age of five months, unless the cat
14 is surgically sterilized or covered by a valid intact
15 cat declaration filed with the applicable county
16 animal control authority or its contractor pursuant to
17 subsection (b) (3); or

18 (2) Bring a cat over the age of five months that is not
19 surgically sterilized into the State unless the
20 importer files a declaration with the department of
21 agriculture and biosecurity upon arrival, in a form



1 determined by the department, and the department
2 forwards the declaration to the applicable county
3 animal control authority in the county where the cat
4 will be housed. A declaration filed with the
5 department of agriculture and biosecurity pursuant to
6 this paragraph shall not authorize a cat to be at
7 large and shall not substitute for any declaration
8 required by the applicable county animal control
9 authority. Any imported intact cat shall be declared
10 with the applicable county animal control authority or
11 its contractor within fourteen days after importation.

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

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



- 1 (2) Arrangements have been made to sterilize the cat
2 within sixty days after the date the person assumes
3 ownership of the cat and the cat is sterilized within
4 that sixty-day period; or
- 5 (3) The owner of the cat submits an intact cat declaration
6 to the applicable county animal control authority or
7 its contractor. The applicable county animal control
8 authority may administer an intact cat declaration
9 process for cats already in the State and shall charge
10 a fee of \$100 per declaration. Fees collected
11 pursuant to this paragraph shall be retained by the
12 applicable county animal control authority and may be
13 used without restriction.
- 14 (c) Any declaration required under this section, including
15 a declaration filed with the department of agriculture and
16 biosecurity and an intact cat declaration filed with the
17 applicable county animal control authority or its contractor,
18 shall include, at minimum:
- 19 (1) The name and address or contact information of the
20 owner;
- 21 (2) The county in which the cat will be housed; and



1 (3) The cat's microchip number or other unique identifier,
2 and any additional information required by the department of
3 agriculture and biosecurity or the applicable county animal
4 control authority. The department of agriculture and
5 biosecurity and applicable county animal control authority shall
6 provide a record of the declaration that may be used for
7 enforcement purposes.

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

10 (e) For the purposes of this section, "county animal
11 control authority" means the county agency that enforces animal
12 control or the county's contracted society or organization for
13 animal control."

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

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



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

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



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

11 (c) Notwithstanding any law to the contrary, any
12 individual whose state income tax refund for any taxable year is
13 \$5 or more may designate \$5 of the refund to be paid over to the
14 libraries special fund established by section 312-3.6, when
15 submitting a state income tax return to the department. In the
16 case of a joint return of a married couple having a state income
17 tax refund of \$10 or more, each spouse may designate that \$5 be
18 deposited into the special fund. The director of taxation shall
19 revise the individual state income tax form to allow the
20 designation of contributions to the fund on the face of the tax
21 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 that taxable year. A designation once
5 made, whether by an original or amended return, [~~may~~] shall not
6 be revoked.

7 (d) 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 as
10 follows:

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

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

14 (A) The domestic violence and sexual assault special
15 fund under the department of health in section
16 321-1.3;

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

20 (C) The spouse and child abuse special account under
21 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 and
5 wife having a state income tax refund of \$10 or more, each
6 spouse may designate that \$5 be paid over as provided in this
7 subsection. The director of taxation shall revise the
8 individual state income tax form to allow the designation of
9 contributions pursuant to this subsection on the face of the tax
10 return and immediately above the signature lines. If no
11 designation was made on the original tax return when filed, a
12 designation may be made by the individual on an amended return
13 filed within twenty months and ten days after the due date for
14 the original return for ~~such~~ that taxable year. A designation
15 once made, whether by an original or amended return, ~~may~~ shall
16 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 36- ,
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 \$ or so
15 much thereof as may be necessary for fiscal year 2026-2027 to be
16 deposited into the spay and neuter special fund established by
17 section 36- , Hawaii Revised Statutes.

18 SECTION 5. There is appropriated out of the spay and
19 neuter special fund established by section 36- , Hawaii
20 Revised Statutes, the sum of \$ or so much thereof as
21 may be necessary for fiscal year 2026-2027 to reduce pet



1 overpopulation, including the free-roaming cat population, by
2 providing spaying and neutering surgery and associated
3 veterinary care; provided that the sum shall be expended as
4 follows:

- 5 (1) \$ for the city and county of Honolulu;
- 6 (2) \$ for the county of Maui;
- 7 (3) \$ for the county of Kauai; and
- 8 (4) \$ for the county of Hawaii.

9 The sum appropriated shall be expended by the counties for
10 the purposes of this Act.

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

13 SECTION 7. This Act shall take effect on July 1, 3000;
14 provided that:

- 15 (1) Section 3 of this Act shall apply to taxable years
16 beginning after December 31, 2026; and
- 17 (2) Sections 4 and 5 of this Act shall take effect on July
18 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 five months of age to be surgically sterilized unless covered by an intact cat declaration, and conditions the importation of intact cats on state and county declaration requirements, with certain exceptions. Appropriates funds. Effective 7/1/3000. (HD2)

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

