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# A BILL FOR AN ACT

RELATING TO THE SPAYING AND NEUTERING OF ANIMALS.

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

PART I

SECTION 1. The legislature finds that overpopulation contributes to animal suffering in Hawaii. Spaying and neutering pets are proven ways to reduce pet overpopulation and euthanasia rates. The legislature also finds that the humane reduction of the free-roaming cat population is in the interest of cats, wildlife, the environment, and humans. However, the State does not contribute funds to address these issues.

Accordingly, the purpose of this part is to:

- (1) Establish a spay and neuter special fund; and
- (2) Allow funds from an income tax check-off to be deposited into the special fund.

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

"§143- Spay and neuter special fund. (a) There is established the spay and neuter special fund to be administered



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

21 The advisory committee shall include the following:



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

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

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

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

11       (5) Two members from the general public, who shall be  
12       invited to participate.

13 Members of the advisory committee shall be selected by the  
14 director of finance, who shall select a chairperson from among  
15 the members. All members of the advisory committee shall be  
16 residents of the State and shall serve three-year terms. All  
17 members shall have an active interest in humanely reducing pet  
18 overpopulation and reducing the number of free-roaming cats in  
19 the State.

20       (c) The advisory committee shall submit an annual report  
21 to the director of finance, in a form prescribed by the



1 director, that identifies the total amount of funds that were  
2 disbursed from the special fund in the previous fiscal year and  
3 the amount of funds to be carried over to the next fiscal year.

4 The advisory committee shall submit the report to the director  
5 of finance within ninety days after the close of each fiscal  
6 year.

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

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

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



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

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



1 the face of the tax return and immediately above the signature  
2 lines. If no designation was made on the original tax return  
3 when filed, a designation may be made by the individual on an  
4 amended return filed within twenty months and ten days after the  
5 due date for the original return for ~~[such]~~ that taxable year.

6 A designation once made, whether by an original or amended  
7 return, may not be revoked.

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



1 the original return for that taxable year. A designation once  
2 made, whether by an original or amended return, may not be  
3 revoked.

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

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

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

11 (A) The domestic violence and sexual assault special  
12 fund under the department of health in section  
13 321-1.3;

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

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

19 When designated by a taxpayer submitting a state income tax  
20 return to the department, the department of budget and finance  
21 shall allocate the moneys among the several funds as provided in



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

14 (e) Notwithstanding any law to the contrary, any  
15 individual whose state income tax refund for any taxable year is  
16 \$5 or more may designate \$5 of the refund to be deposited into  
17 the spay and neuter special fund established by section 143- ,  
18 when submitting a state income tax return to the department. In  
19 the case of a joint return of a married couple having a state  
20 income tax refund of \$10 or more, each spouse may designate that  
21 \$5 be deposited into the special fund. The director of taxation





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

10 SECTION 4. There is appropriated out of the general  
11 revenues of the State of Hawaii the sum of \$ or so  
12 much thereof as may be necessary for fiscal year 2022-2023 to be  
13 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 2022-2023 for the purposes of  
17 this part.

18 The sum appropriated shall be expended by the department of  
19 budget and finance for the purposes of this part.

20 PART II



1       SECTION 6. The legislature finds that free-roaming cats in  
2       Hawaii pose risks to native wildlife, public health, and animal  
3       welfare, and that all stakeholders share the common goal of  
4       reducing their numbers. Currently there is no reliable data on  
5       the actual number of free-roaming cats on the main Hawaiian  
6       islands. A count of free-roaming cats, followed by periodic  
7       updates, is necessary to implement programs that are  
8       demonstrably effective at achieving population reduction. A  
9       free-roaming cat count and updates would allow for evaluation of  
10      methods, including trap-neuter-return, and for adaptive  
11      management.

12       The purpose of this part is to require the department of  
13      land and natural resources to plan free-roaming cat counts on  
14      all of the main Hawaiian islands in collaboration with animal  
15      welfare groups and organizations.

16       SECTION 7. The department of land and natural resources,  
17      in collaboration with animal welfare groups and organizations,  
18      shall plan a count of free-roaming cats per main island and  
19      submit a report to the legislature no later than twenty days  
20      prior to the convening of the regular session of 2023 that  
21      includes an estimated timeline for completing the initial count,



1 a schedule for periodic recounts to evaluate methods of  
2 achieving population reduction, the budget needed for  
3 implementation of the plan, and any proposed legislation  
4 necessary to complete the count.

5 SECTION 8. There is appropriated out of the general  
6 revenues of the State of Hawaii the sum of \$ or so  
7 much thereof as may be necessary for fiscal year 2022-2023 for  
8 the department of land and natural resources to plan a count of  
9 free-roaming cats in collaboration with animal welfare groups  
10 and organizations.

11 The sum appropriated shall be expended by the department of  
12 land and natural resources for the purposes of this Act.

13 PART III

14 SECTION 9. Statutory material to be repealed is bracketed  
15 and stricken. New statutory material is underscored.

16 SECTION 10. This Act shall take effect on July 1, 2050;  
17 provided that:

18 (1) Section 3 shall apply to taxable years beginning after  
19 December 31, 2021; and

20 (2) Sections 4, 5, and 8 shall take effect on July 1,  
21 2022.



**Report Title:**

Spay and Neuter Special Fund; Income Check-off; Free-Roaming  
Cats; DLNR; Reduction Program; Count; 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. Requires the department of land and natural resources, in collaboration with animal welfare groups and organizations, to plan a count of free-roaming cats per main island. Requires a report to the legislature. Appropriates funds. Effective 7/1/2050. (HD2)

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

