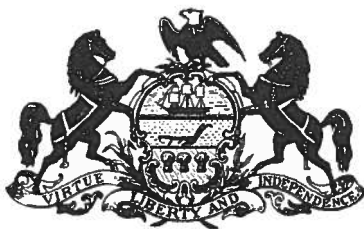


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House of Representatives
COMMONWEALTH OF PENNSYLVANIA
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DATE: February 4, 2011

TO: Members of the House of Representatives

FROM: Representative Randy Vulakovich

SUBJECT: Legislation – Check Off for Animal Spaying and Neutering Procedures

As you all know, the current economic conditions have taken a toll on all levels of state and local government in Pennsylvania. These conditions have forced governmental entities across the Commonwealth to make difficult decisions as it relates to the manner in which funds are disbursed. Unfortunately, many worthwhile programs, plans and organizations have felt the financial crunch of fund reductions or eliminations.

One specific area that has been hit hard by funding reductions is animal shelters and care centers. Shelters and other organizations provide care to wayward animals and are having to do so with small budgets that are largely subsidized by public donation. One major cost these shelters and care centers incur relates to spaying and neutering animals. The practice of spaying and neutering helps control the pet population which serves to reduce the number of animals that end up living in shelters.

With the cost of these procedures in mind, I will be introducing legislation in the near future which will establish an income tax check off in which taxpayers would be permitted to contribute part or all of a state tax refund to a newly created fund. This fund, the “Spaying and Neutering Fund” will serve to provide grant money to those organizations and individuals that provide affordable spaying and neutering services.

Please join me in my efforts to help control the pet population while also assisting people and organizations with the cost they incur when spaying and neutering their pet. If you wish to co-sponsor this important piece of legislation, please contact Pat Geiger 717-260-6407 or by e-mail at pgeiger@pahousegop.com. Thank you.

RV/pg

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in personal income tax, establishing and
11 providing for contributions to the Spaying and Neutering
12 Fund.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
16 the Tax Reform Code of 1971, is amended by adding a section to
17 read:

18 Section 315.10. Contributions to Spaying and Neutering
19 Fund.--(1) The department shall provide a space on the
20 Pennsylvania individual income tax return form whereby an
21 individual may voluntarily designate a contribution of any
22 amount desired to be utilized for affordable spaying and

1 neutering procedures for dogs and cats.

2 (b) The amount so designated on the individual income tax
3 return form shall be deducted from the tax refund to which the
4 individual is entitled and shall not constitute a charge against
5 the income tax revenues due to the Commonwealth.

6 (c) The department shall determine annually the total amount
7 designated under this section, less reasonable administrative
8 costs, and shall report the amount to the State Treasurer who
9 shall transfer the amount from the General Fund to the Spaying
10 and Neutering Fund, which is hereby established as a special
11 fund in the State Treasury. All money so deposited shall be used
12 solely to provide affordable spaying and neutering procedures.
13 Grants from the fund shall be made by the Secretary of
14 Agriculture.

15 (d) The department shall provide adequate information
16 concerning the checkoff for affordable spaying and neutering
17 procedures in its instructions which accompany State income tax
18 return forms. The information concerning the checkoff shall
19 include the listing of an address furnished by the Department of
20 Agriculture to which contributions may be sent by taxpayers
21 wishing to contribute to this effort but who do not receive
22 refunds. Additionally, the Department of Agriculture shall be
23 charged with the duty to conduct a public information campaign
24 on the availability of the checkoff and grant opportunities to
25 Pennsylvania taxpayers.

26 (e) The Department of Agriculture shall report annually to
27 the respective committees of the Senate and the House of
28 Representatives which have jurisdiction over health matters on
29 the amount received via the checkoff plan and how the funds were
30 utilized.

1 (f) The General Assembly may, from time to time, appropriate
2 funds for affordable spaying and neutering procedures.

3 Section 2. This act shall take effect in 60 days.