

MAINE STATE LEGISLATURE

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L.D. 1763

DATE: 3-1-04

(Filing No. H-727)

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
SECOND SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 1285, L.D. 1763, Bill, "An Act To Promote Responsible Pet Ownership"

Amend the bill in section 2 by striking out all of subsection 15 (page 1, lines 9 to 16 in L.D.) and inserting in its place the following:

'15. Annual report. The commissioner shall report the activities of the commissioner annually by March 1st to the joint standing committee of the Legislature having jurisdiction over agricultural matters and the joint standing committee of the Legislature having jurisdiction over taxation matters. This report must include a summary of cases of cruelty to animals investigated by the commissioner, a summary of final dispositions of those cases and, with respect to companion animals, a report of the number of animal shelter intakes, the number of sterilizations and the number of euthanizations and an account of deposits into and payments from the spaying-and-neutering-fund Companion Animal Sterilization Fund established in section 3910-B.'

Further amend the bill by striking out all of sections 4 to 6 and inserting in their place the following:

'Sec. 4. 7 MRSA §3910-B is enacted to read:

§3910-B. Companion Animal Sterilization Fund

1. Establishment. There is established the Companion Animal Sterilization Fund, an interest-bearing account, referred to in this section as "the fund." The fund receives money

2 deposited by the Treasurer of State pursuant to Title 36, section
3 5284-A, revenues generated in accordance with this section and
4 any money contributed voluntarily to the fund. All money
5 deposited in the fund and the earnings on that money remain in
6 the fund to be used for the spaying or neutering of companion
7 animals owned by persons meeting income limit standards and for
8 the necessary administrative and personnel costs associated with
9 the management of the fund and may not be deposited in the
10 General Fund or any other fund except as specifically provided by
11 law.

12 2. Subsidies; development of standards. The commissioner
13 shall develop procedures and eligibility standards for the
14 awarding of subsidies to low-income persons for the spaying or
15 neutering of those persons' companion animals. Procedures and
16 eligibility standards must be developed in consultation with
17 veterinarians and representatives of humane societies and animal
18 shelters.

19 3. Fund-raising. The commissioner or the commissioner's
20 authorized agent may provide for the creation, reproduction,
21 sale, licensing and distribution and other disposal of any art or
22 other products for the purpose of generating revenues for the
23 fund. All money generated from the sale of these items must be
24 deposited into the fund.

25 **Sec. 5. 36 MRSA §5284-A is enacted to read:**

26 **§5284-A. Companion animal sterilization voluntary checkoff**

27 1. Companion Animal Sterilization Fund. Taxpayers who,
28 when filing their return, are entitled to a refund under this
29 Part may designate that a part of that refund be paid into the
30 Companion Animal Sterilization Fund established in Title 7,
31 section 3910-B. A taxpayer who is not entitled to a refund under
32 this Part may contribute to the Companion Animal Sterilization
33 Fund by including with the taxpayer's return sufficient funds to
34 make the contribution. Each individual income tax return form
35 must contain a designation in substantially the following form:
36 "Contribution to Companion Animal Sterilization Fund: () \$5, ()
37 \$10, () \$25 or () Other \$... ."

38 2. Contributions credited to Companion Animal Sterilization
39 Fund. The State Tax Assessor shall determine annually the total
40 amount contributed pursuant to subsection 1. Prior to the
41 beginning of the next year, the assessor shall deduct the cost of
42 administering the Companion Animal Sterilization Fund checkoff,
43 but not exceeding \$5,000 annually, and report the remainder to
44 the Treasurer of State, who shall credit the amount to the

Companion Animal Sterilization Fund, which is established in Title 7, section 3910-B.

3. Effective date. This section applies to tax years beginning on and after January 1, 2004.

Sec. 6. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES,
DEPARTMENT OF**

Maine Revenue Services 0002

Initiative: Provides funds for the administrative costs associated with the Companion Animal Sterilization voluntary checkoff.

General Fund	2003-04	2004-05
All Other	\$0	\$10,791
General Fund Total	\$0	\$10,791

**ADMINISTRATIVE AND FINANCIAL SERVICES,
DEPARTMENT OF
DEPARTMENT TOTALS**

	2003-04	2004-05
GENERAL FUND	\$0	\$10,791
DEPARTMENT TOTAL - ALL FUNDS	\$0	\$10,791

**AGRICULTURE, FOOD AND RURAL RESOURCES,
DEPARTMENT OF**

Animal Welfare 0946

Initiative: Allocates funds received from the Companion Animal Sterilization voluntary checkoff to create one 1/2-time Planning and Research Assistant position and provide for necessary operating costs.

Other Special Revenue Funds	2003-04	2004-05
Positions - Legislative Count	(0.000)	(0.500)
Personal Services	\$0	\$3,761
All Other	0	6,439
Other Special Revenue Funds Total	\$0	\$10,200

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AGRICULTURE, FOOD AND RURAL RESOURCES,
DEPARTMENT OF
DEPARTMENT TOTALS

	2003-04	2004-05
OTHER SPECIAL REVENUE FUNDS	\$0	\$10,200
DEPARTMENT TOTAL - ALL FUNDS	\$0	\$10,200
SECTION TOTALS	2003-04	2004-05
GENERAL FUND	\$0	\$10,791
OTHER SPECIAL REVENUE FUNDS	0	10,200
SECTION TOTAL - ALL FUNDS	\$0	\$20,991

Further amend the bill by striking out all of section 8.

SUMMARY

This amendment strikes portions of the bill providing statutory details for the establishment of a companion animal sterilization program. The amendment retains and revises provisions establishing the Companion Animal Sterilization Fund to provide funding for subsidies to persons with low incomes to assist them in the spaying or neutering of companion animals. The fund is administered by the Commissioner of Agriculture, Food and Rural Resources, who is required to establish the procedures and eligibility criteria in consultation with veterinarians and representatives of humane societies and animal shelters. The primary source of funding for the fund is a voluntary checkoff on the individual income tax form that allows a taxpayer to donate a portion of a tax refund or make a donation with the tax return. The income tax checkoff is effective for tax years beginning January 1, 2004. The amendment also requires a report to the joint standing committees of the Legislature having jurisdiction over agricultural matters and taxation matters regarding statistics necessary to evaluate the impact of the program.

FISCAL NOTE REQUIRED
(See attached)

121st Maine Legislature
Office of Fiscal and Program Review

LD 1763

An Act To Promote Responsible Pet Ownership



LR 2206(02)

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2003-04	2004-05	Projections 2005-06	Projectio 2006-
Net Cost (Savings)				
General Fund	\$0	\$10,791	\$5,030	\$5,14
Appropriations/Allocations				
General Fund	\$0	\$10,791	\$5,030	\$5,14
Other Special Revenue Funds	\$0	\$10,200	\$60,000	\$60,00
Revenue				
Other Special Revenue Funds	\$0	\$60,000	\$60,000	\$60,00

Fiscal Detail and Notes

This bill is expected to generate between \$41,000 and \$61,000 annually for the Companion Animal Sterilization Fund within the Department of Agriculture, Food and Rural Resources. It may also reduce contributions to other dedicated check-off funds. Maine Revenue Services will require \$10,791 in fiscal year 2004-05 for the administrative costs associated with the additional check-off. This fiscal estimate reflects these amounts as a General Fund cost. If sufficient revenue is generated from the check-off to support the \$5,000 per year transfer to Maine Revenue Service the General Fund need would be minimal in fiscal year 2005-06 and beyond.

The Department of Agriculture, Food and Rural Resources will need an Other Special Revenue Funds allocation of \$10,200 for fiscal year 2004-05 and annual allocations of \$60,000 starting in fiscal year 2005-06. Although the new Companion Animal Sterilization Program is authorized to begin for the tax year starting on January 1, 2004, the department will not receive any of the voluntary check-off revenue until the collection of 2004 tax revenues is completed late in fiscal year 2004-05.