

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

FILED SENATE
May 29, 2012
S.B. 917
PRINCIPAL CLERK

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SENATE DRS65110-LLf-171 (3/9)

Short Title: Spay/Neuter Program Funding. (Public)

Sponsors: Senator McKissick (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE SPACE ON THE STATE INCOME TAX RETURN FOR
3 INDIVIDUALS TO MAKE DONATIONS FOR SPAYING AND NEUTERING OF
4 DOGS AND CATS IN ORDER TO HELP REDUCE THE POPULATION OF
5 UNWANTED ANIMALS IN THE STATE.
6 The General Assembly of North Carolina enacts:
7 **SECTION 1.** Article 9 of Chapter 105 of the General Statutes is amended by
8 adding a new section to read:
9 "**§ 105-269.7. Contribution by individual for spaying and neutering of dogs and cats.**
10 An individual entitled to a refund of income taxes under Part 2 of Article 4 of this Chapter
11 may elect to contribute all or part of the refund to be used for the spaying and neutering of dogs
12 and cats through the Spay/Neuter Account established in the Department of Agriculture and
13 Consumer Services by G.S. 19A-62. The Secretary shall provide appropriate language and
14 space on the individual income tax form in which to make the election. The Secretary shall
15 include in the income tax instructions an explanation that the contributions will be used for the
16 spaying and neutering of dogs and cats in order to reduce the population of unwanted animals
17 in the State. The election becomes irrevocable upon filing the individual's income tax return for
18 the taxable year. The Secretary shall transmit the contributions made pursuant to this section to
19 the State Treasurer to be deposited in the Spay/Neuter Account established in G.S. 19A-62."
20 **SECTION 2.** The General Assembly finds that the funds generated by this act are
21 intended to be additional funding for the spaying and neutering of dogs and cats through the
22 Spay/Neuter Account established in G.S. 19A-62 and are not intended to replace current
23 appropriations for the spaying and neutering of dogs and cats.
24 **SECTION 3.** This act is effective for taxable years beginning on or after January 1,
25 2013.



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