

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

S

D

SENATE DRS55116-LL-39 (1/26)

Short Title: Spay/Neuter Program Funding.

(Public)

Sponsors: Senator McKissick.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE SPACE ON THE STATE INCOME TAX RETURN FOR INDIVIDUALS TO MAKE DONATIONS FOR SPAYING AND NEUTERING OF DOGS AND CATS IN ORDER TO HELP REDUCE THE POPULATION OF UNWANTED ANIMALS IN THE STATE.

The General Assembly of North Carolina enacts:

**SECTION 1.** Article 9 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-269.7. Contribution by individual for spaying and neutering of dogs and cats.**

An individual entitled to a refund of income taxes under Part 2 of Article 4 of this Chapter may elect to contribute all or part of the refund to be used for the spaying and neutering of dogs and cats through the Spay/Neuter Account established in the Department of Agriculture and Consumer Services by G.S. 19A-62. The Secretary shall provide appropriate language and space on the individual income tax form in which to make the election. The Secretary shall include in the income tax instructions an explanation that the contributions will be used for the spaying and neutering of dogs and cats in order to reduce the population of unwanted animals in the State. The election becomes irrevocable upon filing the individual's income tax return for the taxable year. The Secretary shall transmit the contributions made pursuant to this section to the State Treasurer to be deposited in the Spay/Neuter Account established in G.S. 19A-62."

**SECTION 2.** The General Assembly finds that the funds generated by this act are intended to be additional funding for the spaying and neutering of dogs and cats through the Spay/Neuter Account established in G.S. 19A-62 and are not intended to replace current appropriations for the spaying and neutering of dogs and cats.

**SECTION 3.** This act is effective for taxable years beginning on or after January 1, 2009.

