



MODEL SPAY/NEUTER TAX DEDUCTION STATUTE

Recent Congressional action on the tax code, and revelations about the Internal Revenue Service, has focused the attention of many Americans on the subject of taxation. That, in turn, has led us at ISAR to develop an idea which combines a modest amount of tax relief for conscientious taxpayers with our commitment to foster spay/neuter in every way we can.

Most knowledgeable people understand that the American system of income taxation, both federal and state, is only secondarily concerned with raising revenue (compared to all revenue raised by taxation, income taxes account for only a small percentage), and that the real purpose of income taxes is to stimulate certain activities and to discourage others.

For example, the federal tax code long stimulated oil and gas exploration through depletion allowances. Business is encouraged through still-generous write-offs for equipment purchase, other depreciation and even entertainment. Charitable giving is fostered by the deductibility of contributions. Home ownership is assisted greatly by deductions for real estate taxes and mortgage interest. Other activities are discouraged through taxation. Gambling losses, for example, are not tax deductible. And so it goes, with the federal tax code being driven to a considerable extent by social policy.

In the states, the same is true, with tax codes encouraging certain activities and rewarding them with tax breaks, and discouraging others and penalizing them with higher tax rates and non-deductibility.

In principle, there is absolutely no reason why tax codes, federal and state alike, cannot allow tax deductions for the spay/neutering of taxpayer's dogs and cats. Granted, obtaining such legislation from the House Ways and Means Committee, which writes national tax laws, might be problematic. But not impossible. On the other hand the situation at the state level is much different. There, legislators are much closer, and typically respond more readily, to their constituents - as many animal rights activists already know from their efforts to obtain the enactment of pro-animal legislation. ISAR's proposed legislation is a win-win proposition, and there is something in it for everyone.

First, and foremost, countless animals would be spayed and neutered who would otherwise not be, countless births would be avoided, and thus there would be a drastic reduction in the numbers of unwanted dogs and cats in shelters and roaming America's streets.

Next, although there would be a minuscule drop in tax revenues, there would be a concomitant savings of considerable taxpayer dollars that are now spent on catching, briefly maintaining, killing, and disposing of, millions of unwanted cats and dogs. Related to this point is that fewer unwanted cats and dogs mean more time available to shelters and humane societies to do more productive work, e.g.: cruelty investigations, public education, adoption programs.

Then of course, there is the tax relief-benefit which, though not large, would be of some help financially. This, in turn, would create more paying business for veterinarians, who could then, it is hoped, afford to provide more pro bono or low-cost services to the truly needy.

An indirect, but nonetheless important, benefit of reducing the number of unwanted cats and dogs are the public health and policy aspects, e.g.: less need to vaccinate for rabies the victims of bites from stray animals; cleaner streets and public areas; fewer brutalized cats and dogs.

ISAR is making this project - obtaining tax relief for persons who spay/neuter their dogs and cats -- a priority. We have prepared a flyer explaining our idea, containing arguments in favor of tax deduction legislation, and providing language for an off-the-shelf bill that can be introduced into any state legislature by a sympathetic legislator. On the Congressional level, ISAR will make its "Spay/Neuter Tax Deduction Bill" available to individuals and non501 (c) (3) organizations who can carry the ball on the Hill. Often, there is an idea whose time has come. We here at ISAR believe that for this idea -- ISAR's "Spay/Neuter Tax Deduction Bill" -- the time has certainly come.

1. Allowance of deduction.

Subject to the limitations provided in paragraph 2 hereof, there shall be allowed as a deduction against adjusted gross income amounts paid by the taxpayer for the spaying and neutering of dogs and cats which are maintained as pets in the taxpayer's household.

2. Limitations.

a.) The deduction herein provided shall be allowable only as to sums which have actually been paid.

b.) The spay or neuter surgical procedure shall have been performed by a duly licensed veterinarian on a live cat or dog.

c.) The amount of deduction for each cat or dog which shall have been spayed or neutered may not exceed the reasonable cost of the spay and neuter procedures in the geographical location where the surgery was performed.

d.) The deduction herein provided shall be limited to no more than three companion animals (i.e. dogs and cats) per household in anyone taxable year.