

SB 326 STAFF MEASURE SUMMARY

Senate Committee On Environment and Natural Resources

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Meeting Dates: 2/8, 2/15

WHAT THE MEASURE DOES:

Creates income tax credit for adopting a cat or dog from an animal rescue entity as defined in ORS 609.415. Sets credit allowed at lesser of \$100 and the amount of qualified animal adoption expenses paid by taxpayer. Defines "qualified adoption expenses" to include costs of adoption fees, vaccinations, veterinary screening, spaying or neutering, microchip implantation, and collaring or other identification. Applies to tax year beginning on or after January 1, 2017. Takes effect on 91st day following adjournment sine die.

FISCAL: May have fiscal impact, but no statement yet issued

REVENUE: May have revenue impact, but no statement yet issued

ISSUES DISCUSSED:

- Cost of pet adoption
- Cost of caring for animals that are not adopted

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

According to the American Veterinary Medical Association, the total number of companion dogs and cats in US households numbered more than 143 million in 2012 with more than 36 percent of households owning dogs and more than 30 percent owning cats. Oregon ranked fourth in the top 10 pet-owning states with 64 percent. As of 2014, approximately 2.7 million dogs and cats were adopted each year from animal shelters (American Society for the Prevention of Cruelty to Animals).

Senate Bill 326 would creates an income tax credit for adopting a cat or dog from an animal rescue organization.