

March 5, 2009

**S 470. SPAY/NEUTER PROGRAM FUNDING.** Filed 3/5/09. *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.*

Enacts new GS 105-269.7 to allow a taxpayer to elect to contribute all or part of a tax 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. Provides that the election becomes irrevocable upon filing the individual's income tax return for the taxable year. States that funds generated by this act are not intended to replace current appropriations for the spaying and neutering of dogs and cats. Effective for taxable years beginning on or after January 1, 2009.

**Intro. by McKissick.**

GS 105