

# Fact Sheet

## Animal Adoption Tax Credit: Amendment (Rep. Jesse White) to HB 2150

This amendment is very similar to HB 1765, which would create the first Animal Adoption Tax Credit in the country. The premise is simple; a Pennsylvania taxpayer would receive a \$300 tax credit for adopting a dog or cat from a qualifying shelter, rescue or other similar entity. Here is the language of the amendment:

### DOG OR CAT ADOPTION TAX CREDIT

Sec.

4501. Tax credit for adoption of dog or cat.

§ 4501. Tax credit for adoption of dog or cat.

(a) General rule.--A taxpayer shall be allowed a credit against the tax otherwise due under Article III of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, for the cost of adopting a dog or cat from a qualifying pound, shelter, society or association for the prevention of cruelty to animals, humane society or dog, cat or other protective or rescue association located in this Commonwealth. The amount of the credit shall not exceed \$300 per taxable year for any individual taxpayer.

(b) Limitation.--The department shall not approve, in the aggregate, more than \$7,500,000 of tax credits under this section in any calendar year.

(c) Ineligibility.--No taxpayer who has been convicted of a violation of 18 Pa.C.S. § 3129 (relating to sexual intercourse with animal) or 5511 (relating to cruelty to animals) may be eligible for the tax credit under this section.

### **The amendment clarifies some initial concerns with HB 1765:**

- The White Amendment clearly states that no matter how many animals a person adopts in a year, they only get the credit one time. This directly answers the argument that people would adopt a bunch of animals and later abandon or neglect them just to collect the credit multiple times, which was never possible under any version of the legislation anyhow.
- The White Amendment prohibits anyone convicted of animal cruelty or sexual relations with an animal from eligibility for the credit.
- The White Amendment sets the annual cap on the credit at \$7.5 million, which represents 25,000 animals adopted per year.

### **How Does This Help Pennsylvania?**

- It lowers the cost to taxpayers for government-funded animal control
- It reduces the burden on shelters, humane societies and rescue groups at a time when they are seeing lower contributions and higher intake due to the recession
- It discourages the proliferation of puppy mills by encouraging adoption
- It helps Pennsylvanians who want or need the companionship of a pet but may be facing financial difficulties, particularly young families and senior citizens on fixed incomes
  - According to the ASPCA, the average annual expense associated with feeding and caring for a medium dog is \$1,580 per year.
- Most importantly, it can help save the lives of 25,000 abandoned pets a year in PA!

**Please vote yes on the White Amendment to HB 2150**