

**SENATE . . . . . No. 778**

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Nine**  
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An Act Establishing a Massachusetts Cat and Dog Spay and Neuter Fund..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 10 of the General Laws is hereby amended by inserting after  
2 section 35JJ the following section:- Section 35KK. There shall be established and set up on the  
3 books of the commonwealth a separate fund, to be known as the Massachusetts Spay and Neuter  
4 Fund, to assist residents of the Commonwealth in paying all or part of any costs associated with  
5 reducing the numbers of homeless animals through spaying and neutering. The Fund shall be  
6 used to assist persons meeting income limit standards to sterilize and vaccinate dogs and cats,  
7 including feral cats, to educate the public about the importance of spaying and neutering, and for  
8 necessary and reasonable administrative and personnel costs related to the Fund.

9 Said fund shall consist of all revenues received by the commonwealth: (1) under the  
10 provisions of law authorizing the voluntary check-off donation indicated on the department of  
11 revenue’s annual income tax return, pursuant to section 6L of chapter 62; and (2) from public  
12 and private sources as gifts, grants and donations to further the elimination of homeless animals.

13 The state treasurer shall not deposit the revenues in or transfer the revenues to the  
14 General Fund or to any other fund other than the Massachusetts Cat and Dog Spay and Neuter

15 Fund . The state treasurer shall deposit the fund in accordance with sections 34 and 34A of  
16 chapter 29 in such manner as will secure the highest interest rate available consistent with the  
17 safety of the fund and with the requirement that all amounts on deposit shall be available for  
18 immediate withdrawal at any time. The fund shall be expended only for the purposes stated  
19 above at the direction of the commissioner of the Department of Agricultural Resources and any  
20 unexpended balances shall be redeposited in the fund for future use consistent with this section.

21 SECTION 2. Chapter 62 of the General Laws is hereby amended by inserting after  
22 section 6L the following section:

23 Section 6M (a) An individual who files a separate return and a husband and wife filing  
24 a return jointly may voluntarily contribute all or part of any refund to which they are entitled, or  
25 may voluntarily add an amount onto any amount due, to be credited to the Massachusetts Cat and  
26 Dog Spay and Neuter Fund established pursuant to section thirty-five CC of chapter 10.

27 A contribution made under this section may be with respect to any taxable year at the  
28 time of filing a return of the tax established by this chapter for such taxable year; provided,  
29 however, that the commissioner shall prescribe the manner in which such contribution shall be  
30 made on the face of the return required by section five of chapter sixty-two C; provided, further,  
31 that the commissioner shall assure that taxpayers filing any such forms are made clearly aware of  
32 their ability to make the contributions provided for by this section.

33 The commissioner shall annually report the total amount designated under this section to  
34 the state treasurer, who shall credit such amount to said Massachusetts Cat and Dog Spay and  
35 Neuter Fund.

36 (b) There is hereby established an advisory committee to assist the commissioner in  
37 establishing procedures for disbursements from the Massachusetts Cat and Dog Spay and Neuter  
38 Fund. Members of the advisory committee shall receive no compensation or reimbursement for  
39 expenses incurred in the performance of their duties. The advisory committee shall consist of the  
40 following members appointed by the Governor:

41 (1) one member from a humane society, animal rescue or sheltering organization

42 (2) one representative from the an association organized in Massachusetts for animal  
43 control officers

44 (3) one representative from the state veterinary medical association

45 (4) one representative from the Department of Agricultural Resources

46 (5) one member of the general public with an interest in reducing the number of  
47 homeless animals

48 All members of the advisory committee shall be residents of the commonwealth. The  
49 board members shall serve three-year terms; except that three of the members appointed initially  
50 shall serve a term of two years. All members shall have an active interest in reducing homeless  
51 pets and educating the community regarding the benefits of pet population control in  
52 Massachusetts.