



## THE HUMANE SOCIETY OF THE UNITED STATES

February 22, 2024

Ways and Means Committee

**HB1107**

***Income Tax - Credit for Spaying and Neutering Dogs and Cats***

**FAVORABLE**

The Humane Society of the United States, on behalf of our members and supporters in Maryland, urges a favorable report on HB1107. Investing in spay/neuter services is an investment in supporting pet owners, easing the burden on our shelters, and improving the lives of companion animals.<sup>1</sup>

The legislature should be proud of its work to create a Spay/Neuter Fund, which provides competitive grants to shelters and rescues to perform low-cost spay/neuter services. Spaying and neutering companion animals is the most efficient and impactful way to reduce unwanted pet populations and to reduce the number of unwanted pets finding their way into our shelters. Since the Fund was established in 2014, euthanasia of companion animals across the state decreased 55% and overall animal intake dropped 17%. It is estimated that spaying and neutering just one male and one female cat can prevent more than 2,000 unwanted births over four years!

However, funding for the Spay/Neuter Fund is limited, and supplemental tools such as this tax-credit program are critical to ending pet overpopulation. The Fund has not seen a fee increase since it reached its initial levels in 2015, but since then inflation has skyrocketed across all the expenses associated with these procedures. To compound that problem, some of our jurisdictions do not have a shelter or rescue partner with the capacity to run one of these clinics, leaving individuals in several jurisdictions without access to a low-cost clinic.<sup>2</sup>

With the cost of veterinary services increasing, too often even the best-intentioned individuals find themselves unable to afford veterinary procedures.<sup>3</sup> Unwanted pets become a fiscal burden on the government, as our shelters and rescues must provide for their care until adoptive homes can be found. It is a justifiable state interest to invest more extensively in providing and incentivizing spay/neuter procedures, as helping families afford these services not only helps keep people and pets together, but it also helps alleviate the number of animals coming into our shelters looking for homes.

This is a life-saving and valuable bill that compliments the investment the state makes in the Spay/Neuter Fund. We urge a favorable report on HB1107.

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<sup>1</sup> A [University of Georgia study](#), based on the medical records of more than 70,000 animal patients, found that the life expectancy of neutered male dogs was 13.8% longer and that of spayed female dogs was 26.3% longer.

<sup>2</sup> Washington, Carroll, Garrett, Worcester, Dorchester, Kent, and Montgomery did not have a county applicant for funding for a low-cost clinic in the most recent fiscal year. Carroll, Garrett, and Dorchester residents were served by a neighboring jurisdiction's grant but Washington, Worcester, Kent, and Montgomery residents did not have access to a clinic funded by the Fund.

<sup>3</sup> According to a study done by Rover.com, the cost of a spay/neuter can range from \$350 to \$1,500 depending on the animal's size, sex, and species.

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