



INTERNATIONAL SOCIETY
FOR ANIMAL RIGHTS
Law and Education Serving Animals

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Testimony to Chairman Vanessa E. Atterbeary and members of the Ways and Means Committee
in support of House Bill 1107

On behalf of International Society for Animal Rights (ISAR) and our supports, I am writing in support of HB1107, a bill to provide an Income Tax Credit for Spaying and Neutering Dogs and Cats.

ISAR is a 501(c)(3) not-for-profit corporation chartered in 1959 under the laws of the District of Columbia, United States of America. ISAR's sole mission since its inception has been to use law, education, and legislation to promote and advance animal rights and Animal Law.

Most knowledgeable people understand that the American system of *income* taxation, both federal and state, is only secondarily concerned with raising revenue. Compared to all revenue raised by taxation, *income* taxes account for only a small percentage. Indeed, estimates are that at least forty percent of Americans pay no *income* tax at all. The fundamental purpose of *income* taxes is to stimulate certain activities and discourage others.

For example, the federal tax code for many years encouraged oil and gas exploration by allowing "depletion allowances," a form of depreciation deductions.

Business is helped through write-offs for equipment purchases. Even by the deductibility of many entertainment expenses. Charitable giving generally – contributions to ISAR, for example – is fostered by tax deductibility. Home ownership is assisted greatly by deductions for real estate taxes and mortgage interest.

On the other hand, activities not favored by the government are discouraged through taxation. Gambling losses, for example, are not tax deductible, though winnings are. Taxes on tobacco and gasoline are high, to discourage smoking and excessive driving.

In other words, much of the federal tax code is driven by social policy.

In the states, the same is true. Tax codes encourage and reward certain activities with tax breaks and discourage and penalize others with higher rates and non-deductibility.

Through our major emphasis on legal and humane education programs for decades, ISAR has promoted the important social policy of spay/neuter as a powerful weapon addressing the problem of dog and cat overpopulation.

Maryland can continue to promote that important social policy of reducing dog and cat overpopulation through passage of HB1107.

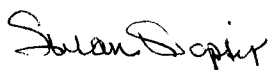
HB1107 will benefit the taxpayers and their intact dogs and cats, while striking an important blow for spay/neuter and against dog and cat overpopulation.

For example:

- Countless animals would be spayed or neutered who otherwise might not be, literally countless unwanted births would be avoided, and the overpopulation problem would be that much diminished.
- Although there would be a minuscule drop in tax revenues, there would be a concomitant savings of considerable taxpayer dollars that are now spent on catching, briefly maintaining, killing, and disposing of millions of unwanted dogs and cats.
- Fewer unwanted dogs and cats means more time available to shelters and humane societies for more productive work, e.g., cruelty investigations, public education, adoption programs and more.
- The modest tax deduction relief which, though not large, would probably reduce or even eliminate the cost of spaying/neutering. This, in turn, would create more paying business for veterinarians, who could then, it is hoped, afford to provide more pro bono or lost cost spay/neuter services to the truly needy custodians of dogs and cats.

For all of these reasons, I respectfully ask you to vote yes on House Bill 1107.

Sincerely,



Susan Dapsis

President – International Society for Animal Rights

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