



MARYLAND VOTES FOR ANIMALS

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February 22, 2024

To: House Ways and Means Committee
From: Lisa Radov, President and Chair, Maryland Votes for Animals, Inc.
Re: Income Tax - Credit for Spaying and Neutering Dogs and Cats – HB 1107 - Support

Chair Atterbeary, Vice - Chair Wilkins, members of the Ways and Means Committee, thank you for the opportunity to testify before you today. My name is Lisa Radov. I am the President and Chairman of Maryland Votes for Animals, Inc. We champion humane legislation to improve the lives of animals in Maryland. Speaking for Maryland Votes for Animals, our Board of Directors, and our members across the State of Maryland, I respectfully ask that the House Ways and Means Committee vote favorably for Income Tax - Credit for Spaying and Neutering Dogs and Cats – HB 1107.

This bill would allow up to a \$100 credit against the State income tax for certain qualified expenses incurred by an individual during the taxable year to spay or neuter a dog or cat owned by the individual.

There are many benefits to having a dog or cat spayed or neutered. According to the AVMA, spaying and neutering are important for preventing unplanned or unwanted litters and reducing pet overpopulation. Although progress has been made in recent years, millions of unwanted dogs and cats are euthanized each year, including puppies and kittens. Moreover, studies have repeatedly shown that spayed or neutered dogs and cats live longer, on average, than other dogs and cats. This advantage is likely due to the health and behavioral benefits of the procedures.

With costs of veterinary procedures rising, it is often prohibitively expensive to get the procedure done. By providing a modest tax credit, Maryland would be to give some relief to people who are responsible pet owners and opt to spay or neuter their pets.

In closing, I would like to thank Delegate Rose for her sponsorship of HB 1107 and ask the committee for a favorable report.