

SB 268 Subtraction of up to \$200 for pet adoption

Chair Dembrow, Vice Chair Olsen and members of the committee

OWRC lauds the intent of this bill but we feel it is not necessary. It seems the intent of this bill is to encourage Oregonians to adopt dogs and cats from shelters. The definition of shelter is quite broad but does not include obtaining a pet from a breeder.

For similar bills in 2016 and 2017 we researched the shelters in the state. There are a lot of shelters. In 2016 there were about 35,000 adoptions in Oregon. Since that time, we have been able to find figures for additional shelters. Without figures from some of the smaller shelters, adoptions are most likely at least 37,000 a year.

For the individual tax payer, the subtraction of \$200 per animal for up to 2 animals per year may sound attractive. However, the reality of the subtraction of \$200 per pet means the taxpayer would pay \$18 less in taxes per pet.

In the aggregate, however, if only ½ of those adopting animals used the subtraction, the general fund of Oregon could realize a decrease of \$333,000 in revenue.

$$37,000 \text{ adoptions divided by } 2 = 18,500 \times \$200 = \$3,700,000 \times 9\% = \$330,000$$

If the intent of the legislation is to reduce stray animals, then a refund checkoff to fund spay and neuter clinics held for low income Oregonians would make sense. Animal lovers would be able to help with the stray and feral populations and Oregon's general fund would not realize a decrease as the refund dollars would otherwise go to the taxpayer.

Currently there is a refund checkoff for the Oregon Humane Society. I do not know if they share those resources with other shelters. The additional refund checkoff could be administered by some state organization like the Oregon Veterinary Medical Association or the Oregon State University School of Veterinary Science through grants to shelters for neuter and spay programs offered to low income individuals.

Please do not support this legislation. Giving away Oregon's precious general fund to reward something that would have occurred without the incentive is not good public policy.

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