From: Broniak Christine
To: Sen Olsen

Subject: SB 1035 Preliminary Revenue Estimate

Date: Tuesday, April 04, 2017 11:03:06 AM

Senator Olsen,

Here is a revenue estimate for SB 1035.

SB 1035 Preliminary Revenue Estimate

Nationally, the ASPCA estimates that a total of 3.2 million shelter animals are adopted each year. There is no centralized tracking of these adoptions.

https://www.aspca.org/animal-homelessness/shelter-intake-and-surrender/pet-statistics

Oregon accounts for 1.3% of the population of the U.S. If animals are adopted proportionally to the population, an estimated 41,949 animals are adopted in the state each year.

Approximately half of the adopted animals are cats and half are dogs. The average fee to adopt a cat is around \$70 and the average fee to adopt a dog is estimated to be \$100.

The total adoption fees for cats are estimated to be \$1.47 million a year and \$2.10 million a year for dogs.

SB 1035 would create a subtraction for the expenses of adopting a pet. The revenue impact of the subtraction is reduced by 30% for people who do not have tax liability and an additional 10% for people who adopt more animals than their limit. Assuming a marginal tax rate of 9%, the revenue impact is estimated to be \$0.193 million per year.

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