



HUMANE VOTERS | OREGON

Testimony of Humane Voters Oregon on SB 268
Senate Committee on Environment and Natural Resources

February 25, 2019

Chair Dembrow and Members of the Committee:

Humane Voters Oregon (previously known as Humane Oregon) is a nonprofit organization that works in Oregon's political process and elections to promote humane treatment of animals. We have board members from several organizations within the animal welfare community but are not affiliated with any other state or national organization.

Humane Voters Oregon supports SB 268, which would allow a subtraction from Oregon taxable income expenses associated with adopting one dog or one cat (or up to two animals for spouses filing jointly) from an animal rescue entity – up to a total of \$200, or \$400 on a joint return.

The proposed tax benefit would reward and encourage adoption of dogs and cats from animal shelters and rescues, which is likely to increase the number of people who adopt these animals. This would be a good thing because, nationwide and certainly worldwide, the number of dogs and cats seeking homes is greater than the number of homes available. The American Society for the Prevention of Cruelty to Animals currently [estimates](#) that, nationwide, “[a]pproximately 3.2 million shelter animals are adopted each year (1.6 million dogs and 1.6 million cats),” while “approximately 1.5 million shelter animals are euthanized (670,000 dogs and 860,000 cats).” (The national statistics are relevant because Oregon's shelters and rescues frequently receive animals from other states.)

We are not aware of any state statistics but, assuming Oregon adopts and euthanizes proportionally to its population, that would suggest approximately 40,000 adoptions and 19,000 animals euthanized (though anecdotally we believe Oregon does a better job of finding homes for rescue and shelter animals). The Oregon Humane Society for 2017 [reported](#) adoptions of approximately 10,500 dogs and cats, which it said was a 99 percent adoption rate for dogs and a 97 percent adoption rate for cats (implying that it euthanized about 200 dogs and cats). Multnomah County Animal Services for FY 2017 [reported](#) adoptions of 888 dogs and 1,339 cats, while euthanizing 111 and 230, respectively – continuing a trend toward dramatic reduction in the number of animals euthanized each year.

The revenue impact of SB 268 would likely be modest. We do not know if the Legislative Revenue Office has estimated the impacted of this bill yet, but it estimated the impact of a similar bill in 2017 (SB 1035) at approximately \$193,000 per year (see meeting materials in OLIS). This strikes us as a small price to pay for encouraging even more Oregonians to provide homes for rescue and shelter animals, and to reward those who open their hearts to these animals regardless. The tax deduction also could create some offsetting government savings by reducing demands for space at government-run animal shelters.

* * * * *

Thank you for considering our comments on this issue.

Brian Posewitz

Brian Posewitz

Board Member/Administrator