

**SB 268 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Kyle Easton, Economist

**Meeting Dates:** 4/4

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**WHAT THE MEASURE DOES:**

Creates personal income tax subtraction for adoption expenses related to a qualified dog or cat adoption from an animal rescue entity. Limits amount of subtraction to lesser of tax liability of taxpayer or \$400 on a joint return or \$200 on any other type of return. Applies to tax years 2019 through 2024. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

According to the American Veterinary Medical Association, the total number of companion dogs and cats in U.S. households numbered more than 143 million in 2012 with more than 36 percent of households owning dogs and more than 30 percent owning cats. Oregon ranked fourth in the top 10 pet-owning states with 64 percent of households owning a pet. As of 2014, approximately 3.2 million dogs and cats were adopted each year in the U.S. from animal shelters (American Society for the Prevention of Cruelty to Animals).

ORS 609.415 defines animal rescue entity as "an individual or organization, including but not limited to an animal control agency, humane society, animal shelter, animal sanctuary or boarding kennel not subject to ORS 167.374, but excluding a veterinary facility, that keeps, houses and maintains in its legal custody 10 or more animals, whether physically located at a facility operated by the entity or kept, housed or maintained elsewhere, and that solicits or accepts donations in any form."