



House of Representatives *State of Utah*

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February 11, 2005

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 140**, INDIVIDUAL INCOME TAX CONTRIBUTION FOR COMMUNITY SPAY AND NEUTER PROGRAMS, by Representative M. Noel, with the following amendments:

1. *Page 3, Lines 62 through 68:*

62 (4) The department shall distribute contributions and interest deposited into the Cat
and
63 Dog Community Spay and Neuter Program Restricted Account to one or more
organizations:
64 (a) that are exempt from federal income taxation under Section 501(c)(3), Internal
65 Revenue Code;
66 (b) that operate a mobile spay and neuter clinic for cats and dogs; and
67 (c) that provide annual spay and neuter services at the mobile spay and neuter clinic
68 described in Subsection (4)(b) :
(i) to one or more communities in at least 20 counties in the state { } ; and
(ii) by veterinarians who are licensed by Title 58, Chapter 28, Veterinary
Practice Act.

2. *Page 3, Lines 71 through 73:*

71 (b) An organization that receives a distribution from the department in accordance
with
72 Subsection (4) :
(i) shall expend the distribution only to spay or neuter dogs and cats :
(A) owned by
73 persons having low incomes;
= (B) by veterinarians who are licensed by Title 58, Chapter 28, Veterinary
Practice Act;
(C) through a statewide voucher program; and
(D) at a location that:

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(I) is not a mobile spay and neuter clinic; and
(II) does not receive any funding from a governmental entity; and
(ii) may not expend the distribution for any administrative cost relating to an
expenditure authorized by Subsection (5)(b)(i).

Respectfully,

Wayne A. Harper
Committee Chair

Voting: 10-3-2

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