

59-10-1310 Contribution to Cat and Dog Community Spay and Neuter Program Restricted Account.

- (1) Except as provided in Section 59-10-1304, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
 - (a) deposited into the Cat and Dog Community Spay and Neuter Program Restricted Account created by Section 4-40-102; and
 - (b) distributed by the Department of Health as provided in Section 4-40-102.
- (2) The commission shall:
 - (a) determine annually the total amount of contributions designated in accordance with this section; and
 - (b) credit the amount described in Subsection (2)(a) to the Cat and Dog Community Spay and Neuter Program Restricted Account created by Section 4-40-102.

Amended by Chapter 369, 2012 General Session