

As Reported by the House Agriculture Committee

136th General Assembly

Regular Session

2025-2026

H. B. No. 148

Representatives Ray, Grim

Cosponsors: Representatives Brennan, Cockley, White, E., Miller, J., Schmidt

A BILL

To amend sections 955.201 and 5747.113 and to enact
section 955.202 of the Revised Code to establish
an income tax refund designation to assist low-
income individuals in spaying and neutering
their pets.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 955.201 and 5747.113 be amended
and section 955.202 of the Revised Code be enacted to read as
follows:

Sec. 955.201. (A) As used in this section and in section
955.202 of the Revised Code, "Ohio pet fund" means a nonprofit
corporation organized by that name under Chapter 1702. of the
Revised Code that consists of humane societies, veterinarians,
animal shelters, companion animal breeders, dog wardens, or
similar individuals and entities.

(B) The Ohio pet fund shall do all of the following:

(1) Establish eligibility criteria for organizations that
may receive financial assistance from the Ohio pet fund. Those
organizations may include any of the following:

- (a) An animal shelter as defined in section 4729.01 of the Revised Code; 19 20
- (b) A local nonprofit veterinary association that operates a program for the sterilization of dogs and cats; 21 22
- (c) A charitable organization that is exempt from federal income taxation under subsection 501(c)(3) of the Internal Revenue Code and a purpose of which is to support programs for the sterilization of dogs and cats and educational programs concerning the proper veterinary care of those animals. 23 24 25 26 27
- (2) Establish procedures for applying for financial assistance from the Ohio pet fund. Application procedures shall require eligible organizations to submit detailed proposals that outline the intended uses of the moneys sought. 28 29 30 31
- (3) Establish eligibility criteria for sterilization and educational programs for which moneys from the Ohio pet fund may be used and, consistent with division (C) of this section, establish eligibility criteria for individuals who seek sterilization for their dogs and cats from eligible organizations; 32 33 34 35 36 37
- (4) Establish procedures for the disbursement of moneys the Ohio pet fund receives ~~from license plate contributions~~ pursuant to division (C) of section 4503.551 of the Revised Code and section 955.202 of the Revised Code; 38 39 40 41
- (5) Advertise or otherwise provide notification of the availability of financial assistance from the Ohio pet fund for eligible organizations; 42 43 44
- (6) Design markings to be inscribed on "pets" license plates under section 4503.551 of the Revised Code. 45 46

(C) (1) The owner of a dog or cat is eligible for dog or 47
cat sterilization services from an eligible organization when 48
those services are subsidized in whole or in part by money from 49
the Ohio pet fund if any of the following applies: 50

(a) The income of the owner's family does not exceed one 51
hundred fifty per cent of the federal poverty guideline. 52

(b) The owner, or any member of the owner's family who 53
resides with the owner, is a recipient or beneficiary of one of 54
the following government assistance programs: 55

(i) Low-income housing assistance under the "United States 56
Housing Act of 1937," 42 U.S.C.A. 1437f, as amended, known as 57
the federal section 8 housing program; 58

(ii) The Ohio works first program established by Chapter 59
5107. of the Revised Code; 60

(iii) The medicaid program; 61

(iv) A program or law administered by the United States 62
department of veterans' affairs or veterans' administration for 63
any service-connected disability; 64

(v) The supplemental nutrition assistance program 65
established under the Food and Nutrition Act of 2008 (7 U.S.C. 66
2011 et seq.), administered by the department of job and family 67
services under section 5101.54 of the Revised Code; 68

(vi) The "special supplemental nutrition program for 69
women, infants, and children" established under the "Child 70
Nutrition Act of 1966," 80 Stat. 885, 42 U.S.C. 1786, as 71
amended, administered by the department of health under section 72
3701.132 of the Revised Code; 73

(vii) Supplemental security income under Title XVI of the 74

"Social Security Act," 86 Stat. 1475 (1972), 42 U.S.C.A. 1383, 75
as amended; 76

(viii) Social security disability insurance benefits 77
provided under Title II of the "Social Security Act," 49 Stat. 78
620 (1935), 42 U.S.C.A. 401, as amended. 79

(c) The owner of the dog or cat submits to the eligible 80
organization operating the sterilization program either of the 81
following: 82

(i) A certificate of adoption showing that the dog or cat 83
was adopted from a licensed animal shelter, a municipal, county, 84
or regional pound, or a holding and impoundment facility that 85
contracts with a municipal corporation; 86

(ii) A certificate of adoption showing that the dog or cat 87
was adopted through a nonprofit corporation operating an animal 88
adoption referral service whose holding facility, if any, is 89
licensed in accordance with state law or a municipal ordinance. 90

(2) The Ohio pet fund shall determine the type of 91
documentary evidence that must be presented by the owner of a 92
dog or cat to show that the income of the owner's family does 93
not exceed one hundred fifty per cent of the federal poverty 94
guideline or that the owner is eligible under division (C) (1) (b) 95
of this section. 96

(D) As used in division (C) of this section, "federal 97
poverty guideline" means the official poverty guideline as 98
revised annually by the United States department of health and 99
human services in accordance with section 673(2) of the "Omnibus 100
Budget Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 101
9902, as amended, for a family size equal to the size of the 102
family of the person whose income is being determined. 103

Sec. 955.202. The companion animal fund is created in the 104
state treasury. The fund shall consist of money credited to it 105
under section 5747.113 of the Revised Code, donations, gifts, 106
bequests, and any other money received for the purposes of 107
section 955.201 of the Revised Code. The Ohio pet fund shall use 108
money in the fund for the purposes of that section. 109

Sec. 5747.113. (A) Any taxpayer claiming a refund under 110
section 5747.11 of the Revised Code who wishes to contribute any 111
part of the taxpayer's refund to the natural areas and preserves 112
fund created in section 1517.11 of the Revised Code, the nongame 113
and endangered wildlife fund created in section 1531.26 of the 114
Revised Code, the military injury relief fund created in section 115
5902.05 of the Revised Code, the Ohio history fund created in 116
section 149.308 of the Revised Code, the breast and cervical 117
cancer project income tax contribution fund created in section 118
3701.601 of the Revised Code, the wishes for sick children 119
income tax contribution fund created in section 3701.602 of the 120
Revised Code, the companion animal fund created in section 121
955.202 of the Revised Code, or all of those funds may designate 122
on the taxpayer's income tax return the amount that the taxpayer 123
wishes to contribute to the fund or funds. A designated 124
contribution is irrevocable upon the filing of the return and 125
shall be made in the full amount designated if the refund found 126
due the taxpayer upon the initial processing of the taxpayer's 127
return, after any deductions including those required by section 128
5747.12 of the Revised Code, is greater than or equal to the 129
designated contribution. If the refund due as initially 130
determined is less than the designated contribution, the 131
contribution shall be made in the full amount of the refund. The 132
tax commissioner shall subtract the amount of the contribution 133
from the amount of the refund initially found due the taxpayer 134

and shall certify the difference to the director of budget and 135
management and treasurer of state for payment to the taxpayer in 136
accordance with section 5747.11 of the Revised Code. For the 137
purpose of any subsequent determination of the taxpayer's net 138
tax payment, the contribution shall be considered a part of the 139
refund paid to the taxpayer. 140

(B) The tax commissioner shall provide a space on the 141
income tax return form in which a taxpayer may indicate that the 142
taxpayer wishes to make a donation in accordance with this 143
section. The tax commissioner shall also print in the 144
instructions accompanying the income tax return form a 145
description of the purposes for which the natural areas and 146
preserves fund, the nongame and endangered wildlife fund, the 147
military injury relief fund, the Ohio history fund, the breast 148
and cervical cancer project income tax contribution fund, ~~and~~ 149
the wishes for sick children income tax contribution fund, and 150
the companion animal fund were created and the use of moneys 151
from the income tax refund contribution system established in 152
this section. No person shall designate on the person's income 153
tax return any part of a refund claimed under section 5747.11 of 154
the Revised Code as a contribution to any fund other than the 155
natural areas and preserves fund, the nongame and endangered 156
wildlife fund, the military injury relief fund, the Ohio history 157
fund, the breast and cervical cancer project income tax 158
contribution fund, ~~or~~ the wishes for sick children income tax 159
contribution fund, or the companion animal fund. 160

(C) The money collected under the income tax refund 161
contribution system established in this section shall be 162
deposited by the tax commissioner into the natural areas and 163
preserves fund, the nongame and endangered wildlife fund, the 164
military injury relief fund, the Ohio history fund, the breast 165

and cervical cancer project income tax contribution fund, ~~and~~ 166
the wishes for sick children income tax contribution fund, and 167
the companion animal fund in the amounts designated on the tax 168
returns. 169

(D) If the total amount contributed to a fund under this 170
section, as annually determined by the tax commissioner, is less 171
than fifty thousand dollars in each of five consecutive calendar 172
years, no person may designate a contribution to that fund for 173
any taxable year ending after the last day of that five-year 174
period. In such a case, the commissioner shall remove the space 175
dedicated to the fund on the income tax return and the 176
description of the fund in the instructions accompanying the 177
income tax return. 178

~~(E) The general assembly may authorize taxpayer refund 179
contributions to no more than six funds under the income tax 180
refund contribution system established in this section. If the 181
general assembly authorizes income tax refund contributions to a 182
fund other than the natural areas and preserves fund, the 183
nongame and endangered wildlife fund, the military injury relief 184
fund, the Ohio history fund, the breast and cervical cancer 185
project income tax contribution fund, or the wishes for sick 186
children income tax contribution fund, such contributions may be 187
authorized only for a period of two calendar years. 188~~

With the exception of the Ohio history fund and the 189
companion animal fund, the general assembly may authorize income 190
tax refund contributions to a fund only if all the money in the 191
fund will be expended or distributed by a state agency as 192
defined in section 1.60 of the Revised Code. 193

(F) (1) The director of natural resources, in January of 194
every odd-numbered year, shall report to the general assembly on 195

the effectiveness of the income tax refund contribution system 196
as it pertains to the natural areas and preserves fund and the 197
nongame and endangered wildlife fund. The report shall include 198
the amount of money contributed to each fund in each of the 199
previous five years, the amount of money contributed directly to 200
each fund in addition to or independently of the income tax 201
refund contribution system in each of the previous five years, 202
and the purposes for which the money was expended. 203

(2) The director of veterans services, the director of the 204
Ohio history connection, the director of the Ohio pet fund, and 205
the director of health, in January of every odd-numbered year, 206
each shall report to the general assembly on the effectiveness 207
of the income tax refund contribution system as it pertains to 208
the military injury relief fund, the Ohio history fund, the 209
companion animal fund, the breast and cervical cancer project 210
income tax contribution fund, and the wishes for sick children 211
income tax contribution fund respectively. The report shall 212
include the amount of money contributed to the fund in each of 213
the previous five years, the amount of money contributed 214
directly to the fund in addition to or independently of the 215
income tax refund contribution system in each of the previous 216
five years, and the purposes for which the money was expended. 217

Section 2. That existing sections 955.201 and 5747.113 of 218
the Revised Code are hereby repealed. 219