OHIO LEGISLATIVE SERVICE COMMISSION

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Office of Research and Drafting

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H.B. 148
136th General Assembly

Bill Analysis

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Version: As Reported by House Agriculture

Primary Sponsors: Reps. Ray and Grim

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SUMMARY

- Authorizes an income tax refund designation ("check-off") to assist low-income individuals in spaying and neutering their pets.
- Creates the Companion Animal Fund, generally consisting of money collected from the check-off, donations, and bequests.
- Requires the nonprofit organization the Ohio Pet Fund to spend money from the Companion Animal Fund primarily for assisting in the spaying and neutering of pets.

DETAILED ANALYSIS

Income tax check-off: pet spaying and neutering

The bill authorizes an income tax refund designation (often referred to as a "check-off") to assist low-income individuals in spaying and neutering their pets. Under this check-off, which joins six others authorized under continuing law, taxpayers may contribute all or part of their Ohio income tax refund for this purpose. The contribution is made on the taxpayer's annual income tax return.

The bill creates the Companion Animal Fund in the state treasury. The fund must consist of money credited to it from the check-off, donations, gifts, bequests, and any other money received for the purposes of distribution by the Ohio Pet Fund. The Ohio Pet Fund is a nonprofit organization that consists of humane societies, veterinarians, animal shelters, companion animal breeders, dog wardens, or similar individuals and entities.

The Ohio Pet Fund must use money in the Companion Animal Fund for purposes established in current law, including, as stated above, assisting low-income individuals in spaying and neutering their pets.[1]

HISTORY

Action	Date
Introduced	03-03-25
Reported, H. Agriculture	10-22-25

ANHB0148RH-136/ts

[1] R.C. 955.201, 955.202, and 5747.113.