



United States Legislators Consider Tax Deductions For Pet Care Expenses

A bill being considered by the House of Representatives would make some pet care expenses tax-deductible.

By The SmallAnimalChannel News Division

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If the HAPPY Act becomes law, some expenses for caring for a legally owned, domesticated, live animal will be tax-deductible.

Pet care expenses would be tax-deductible under a new measure recently introduced by U.S. Representative Thaddeus McCotter (R-MI).

H.R. 3501, commonly referred to as the Humanity and Pets Partnered Through the Years (HAPPY) Act, would amend the Internal Revenue Code to allow an individual to deduct up to \$3,500 for "qualified pet care expenses."

Qualified pet care expenses are defined as "amounts paid in connection with providing care (including veterinary care) for a qualified pet other than any expense in connection with the acquisition of the qualified pet."

A qualified pet is defined as "a legally owned, domesticated, live animal." It does not include animals used for research or owned/utilized in conjunction with a trade or business.

The Act would not cover a person who deducted expenses under IRC sections 162 (ordinary and necessary expenses) and 213 (diagnostic and similar procedures, medical devices and other medical expenses not covered by insurance) during the preceding three taxable years.

The measure, which was introduced on July 31, 2009, was drafted in conjunction with data from the American Pet Products Association's National Pet Owners Survey. It has been referred to the House Committee on Ways and Means.

The Pet Industry Joint Advisory Council (PIJAC) issued a Pet Alert on August 5, 2009, supporting the proposal.

"Providing pet owners the opportunity to deduct pet care expenses is an important step towards ensuring that pet owners provide adequate veterinary and other necessary pet care," PIJAC stated in the alert. "It encourages responsible pet ownership and will hopefully reduce the abandonment of pets by people struggling as a result of the economic downturn."

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