



**Hearing
Scheduled
5/6/09 10:00 am
State House Rm B2**

**OPPOSE HB3943 – An Act Providing for a Tax on Sale of
Non-Food Animals (Rep. Callahan)**

Referred to Joint Committee on Revenue

PROBLEM:

Unnecessary licensure of hobby breeders of non-food animals kept as pets.

HISTORY:

Ch 64H Section 2 of the Massachusetts General Laws currently requires a five percent sales tax on non-food retail sales so the title of the bill is a misnomer. This bill is an effort to penalize responsible breeders of all non-food animals kept as pets.

WHAT THIS BILL DOES:

Requires anyone selling more than two non-food animals to procure a seller's permit or license from the Dept. of Agricultural Resources.

WHY YOU SHOULD SUPPORT / OPPOSE:

1. Sales tax is currently required on the retail sales of non-food animals/pets.
2. Litters of non-food animals generally are larger than two, therefore every litter bred would require a license from the Dept. of Agricultural Resources.
3. Non-food animals kept as pets would include everything from tropical fish, parakeets, gerbils, and bunnies to dogs and cats.
4. The Dept. of Agricultural Resources will be overburdened by inspections and issuance of licenses for everyone breeding a litter of non-food animals. We understand they are also opposed to this legislation.
5. There is no provision for funding the expansion of the Dept. of Agricultural Resources that this legislation would necessitate.
6. There is no permit fee included or indication of who will set the permit fee.
7. There is no indication of where the licensing/permit fee will go. If breeders are licensed, the funds should be earmarked for non-food animal/pet needs (ACO training, equipment, low cost spay/neuter, etc.).

FOR MORE INFORMATION:

Massachusetts Federation of Dog Clubs and Responsible Dog Owners

Nancy Fisk, Vice President; akikoakitas@aol.com; 508-966-4564

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MassFed: 05/05/09

HOUSE DOCKET, NO. 4070

FILED ON: 3/20/2009

HOUSE No. 3943

The Commonwealth of Massachusetts

PRESENTED BY: Jennifer M. Callahan

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General

Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act providing for a tax on sale of non-food animals.

Jennifer M. Callahan 18th Worcester

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING FOR A TAX ON SALE OF NON-FOOD ANIMALS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Chapter 64H of the General Laws is hereby amended by inserting after section 2 the following 2 section:-

Section 2 1/2 . The provisions of section 2 shall apply to the sale of non-food animals. Non-food 4 animals are animals kept for pets, working stock breeding or other purposes and not for human 5 consumption.

If individuals sell more than 2 pets or other non-food animals in a 12 month period, they must 7 obtain a seller's permit or license from the department of Agricultural Resources, and report and pay sales tax to the 8 commonwealth. The number of sales is measured by each individual sale, not by the number of animals 9 sold or by litters.

All breeders, breeding kennels and pet stores shall be licensed by the department of Agricultural Resources 11 and shall list their state license number in any and all print or electronic advertisements, including internet 12 advertisements.