

111th CONGRESS

1st Session

H. R. 3501

To amend the Internal Revenue Code of 1986 to allow a deduction for pet care expenses.

IN THE HOUSE OF REPRESENTATIVES

July 31, 2009

Mr. MCCOTTER introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for pet care expenses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled

SECTION 1. SHORT TITLE.

This Act may be cited as the 'Humanity and Pets Partnered Through the Years (HAPPY) Act'.

SEC. 2. FINDINGS.

The Congress finds the following:

(1) According to the 2007-2008 National Pet Owners Survey, 63 percent of United States households own a pet.

(2) The Human-Animal Bond has been shown to have positive effects upon people's emotional and physical well-being.

SEC. 3. DEDUCTION FOR PET CARE EXPENSES.

(a) In General- Part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 (relating to additional itemized deductions for individuals) is amended by redesignating section 224 as section 225 and by inserting after section 223 the following new section:

'SEC. 224. PET CARE EXPENSES.

'(a) Allowance of Deduction- In the case of an individual, there shall be allowed as a deduction for the taxable year an amount equal to the qualified pet care expenses of the taxpayer during the taxable year for any qualified pet of the taxpayer.

'(b) Maximum Deduction- The amount allowable as a deduction under subsection (a) to the taxpayer for any taxable year shall not exceed \$3,500.

'(c) Qualified Pet Care Expenses- For purposes of this section, the term 'qualified pet care expenses' means 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.

'(d) Qualified Pet- For purposes of this section--

'(1) QUALIFIED PET- The term 'qualified pet' means a legally owned, domesticated, live animal.

'(2) EXCEPTIONS- Such term does not include any animal--

'(A) used for research or owned or utilized in conjunction with a trade or business, or

'(B) with respect to which the taxpayer has claimed a deduction under section 162 or 213 in any of the preceding 3 taxable years.'

(b) Clerical Amendment- The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by striking the last item and inserting the following new items:

'Sec. 224. Pet care expenses.

'Sec. 225. Cross reference.'

(c) Effective Date- The amendments made by this section shall apply to taxable years beginning after December 31, 2009.