

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

A BILL

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

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Humanity and Pets
5 Partnered Through the Years (HAPPY) Act”.

6 **SEC. 2. FINDINGS.**

7 The Congress finds the following:

8 (1) According to the 2007–2008 National Pet
9 Owners Survey, 63 percent of United States house-
10 holds own a pet.

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

4 **SEC. 3. DEDUCTION FOR PET CARE EXPENSES.**

5 (a) IN GENERAL.—Part VII of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 (relating to
7 additional itemized deductions for individuals) is amended
8 by redesignating section 224 as section 225 and by insert-
9 ing after section 223 the following new section:

10 **“SEC. 224. PET CARE EXPENSES.**

11 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
12 individual, there shall be allowed as a deduction for the
13 taxable year an amount equal to the qualified pet care ex-
14 penses of the taxpayer during the taxable year for any
15 qualified pet of the taxpayer.

16 “(b) MAXIMUM DEDUCTION.—The amount allowable
17 as a deduction under subsection (a) to the taxpayer for
18 any taxable year shall not exceed \$3,500.

19 “(c) QUALIFIED PET CARE EXPENSES.—For pur-
20 poses of this section, the term ‘qualified pet care expenses’
21 means amounts paid in connection with providing care (in-
22 cluding veterinary care) for a qualified pet other than any
23 expense in connection with the acquisition of the qualified
24 pet.

1 “(d) QUALIFIED PET.—For purposes of this sec-
2 tion—

3 “(1) QUALIFIED PET.—The term ‘qualified pet’
4 means a legally owned, domesticated, live animal.

5 “(2) EXCEPTIONS.—Such term does not include
6 any animal—

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

9 “(B) with respect to which the taxpayer
10 has claimed a deduction under section 162 or
11 213 in any of the preceding 3 taxable years.”.

12 (b) CLERICAL AMENDMENT.—The table of sections
13 for part VII of subchapter B of chapter 1 of such Code
14 is amended by striking the last item and inserting the fol-
15 lowing new items:

“Sec. 224. Pet care expenses.

“Sec. 225. Cross reference.”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years beginning after
18 December 31, 2009.

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