

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3501

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

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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.

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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