

JOINT STATEMENT OPPOSING THE LEVY OF CONNECTICUT SALES TAXES ON VETERINARY SERVICES

We the undersigned, representing a wide spectrum of Connecticut's animal interests and stakeholder organizations, urge the Connecticut Legislature to remove "veterinary services" from the list of proposed newly taxable services.¹

Veterinary medicine is a critical necessity in protecting the health and safety of all animals. Services include emergency medicine, infectious disease control, internal medicine, surgery including reproduction control surgery which is critical to controlling animal populations, and pain control to relieve suffering. Unlike golf club memberships, interior design services or dry cleaning, veterinary medical care for animals is not discretionary, and is certainly not a luxury – but rather a life and health-preserving requirement that is already difficult for some owners to provide.

Most Connecticut residents, indeed most Americans, regard their pets as family members.² Many horse owners feel similarly, and veterinary care for agricultural animals is an economic absolute for farmers. Imposing sales tax on veterinary medical services will be an additional burden to Connecticut residents that will have negative animal welfare consequences. For those already in economic distress, the additional cost will only create an incentive to avoid or reduce the use of veterinary services. It also means that some animal owners will be forced to forego diagnostic tests and treatment, even though those services are needed to protect health, prolong life or reduce suffering.

Worst of all, with an increase in the cost of care, we are very likely to see an increase in surrendered or euthanized animals, when owners can no longer afford necessary care. Other animals may never be adopted for the same reason. Both of these scenarios would increase the burden on municipal shelter systems as well as struggling private animal care organizations. Finally, the issue of the "unaffordable horse", for years now a national scandal, is likely to be locally worsened by increasing the overall cost of veterinary care.

With respect to animals awaiting a forever home, Connecticut is fortunate to have a ready and willing network of volunteers who assist animals in need. Many of these volunteers are not formally affiliated with a 501c3 tax-exempt organization, and dip into their own pockets to pay for these animals' veterinary medical care. Our state cannot risk discouraging these good Samaritans from the work they do in reducing the burden on Connecticut municipalities and organizations.

It is notable that no human medical services were proposed to become taxable. Indeed that would be a complex proposition, considering the nature of third party reimbursement for human health care today. Insurance for veterinary care is far less common than for human health care, and is most often paid out of pocket. A sales tax therefore, would be just another new tax on animal owners.

While we appreciate the challenges of balancing a budget, we strongly believe that taxing veterinary services crosses a line. The list of proposed taxable services includes many discretionary personal services such as dry cleaning, interior design services, direct mail marketing, and golf and country club membership. Veterinary care however is not discretionary in the way these examples are, but is instead about delivering vital medical services to our animals. Veterinary medicine ought not be included.

Connecticut Farm Bureau

Connecticut Federation of Dog Clubs & Responsible Dog Owners

Connecticut Horse Council

Connecticut Veterinary Medical Association

Connecticut Votes for Animals

¹ Memo from OFA & OLR Staff to Members of the Finance, Revenue, and Bonding Committee re: S.B. No. 946 AN ACT CONCERNING REVENUE ITEMS TO IMPLEMENT THE GOVERNOR'S BUDGET, Updated April 30, 2015: http://www.cga.ct.gov/ofa/Documents/year/PFNFIN/2015PFNFIN-20150430_Revised%20Preliminary%20Fiscal%20Notes%20for%20Finance%20Committee%20Meeting%20on%20April%202015.pdf

² Harris Polls, "Pets Really Are Members of the Family: Three in five Americans are pet owners," June 2011, <http://www.harrisinteractive.com/NewsRoom/HarrisPolls/tabid/447/ctl/ReadCustom%20Default/mid/1508/ArticleId/814/Default.aspx>