

**Public Policy Position
SB 0063**

The Animal Law Section is a voluntary membership section of the State Bar of Michigan, comprised of 216 members. The Animal Law Section is not the State Bar of Michigan and the position expressed herein is that of the Animal Law Section only and not the State Bar of Michigan. To date, the State Bar does not have a position on this item.

The Animal Law Section has a public policy decision-making body with 15 members. On June 28, 2019, the Section adopted its position after a discussion and vote at a scheduled meeting. 6 members voted in favor of the Section's position on SB 0063, 0 members voted against this position, 0 members abstained, 9 members did not vote.

Support

Explanation:

If passed, the bill would allow a person with a disability who utilizes a service animal or someone who fosters a prospective service animal to deduct "THE AMOUNT PAID DURING THE TAX YEAR FOR THE COST, CARE, AND MAINTENANCE OF THAT SERVICE ANIMAL." Service animals, particularly dogs, have been used since the early 20th century. While they can provide invaluable services to people with disabilities and assist them in overcoming any number of challenges, the assistance comes at a high cost. The training, acquisition, and care and maintenance of service animals is extremely expensive, and this bill recognizes that fact by providing appropriate tax deductions for those costs. This bill will also serve to encourage fostering prospective service animals and will make service animals available to more people. While providing a monetary benefit, this bill also acknowledges the intrinsic value of animals and the human-animal bond.

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