

**§ 19A-62. Spay/Neuter Account established.**

(a) Creation. – The Spay/Neuter Account is established as a nonreverting special revenue account in the Department of Agriculture and Consumer Services. The Account consists of the following:

- (1) Repealed by Session Laws 2010-31, s. 11.4(c), effective October 1, 2010.
- (2) Twenty dollars (\$20.00) of the additional fee imposed by G.S. 20-79.7 for an Animal Lovers special license plate.
- (3) Any other funds available from appropriations by the General Assembly or from contributions and grants from public or private sources.

(b) Use. – The revenue in the Account shall be used by the Department of Agriculture and Consumer Services as follows:

- (1) Repealed by Session Laws 2010-31, s. 11.4(c), effective October 1, 2010.
- (2) Up to twenty percent (20%) may be used to develop and implement the statewide education program component of the Spay/Neuter Program established in G.S. 19A-61(1).
- (3) Up to twenty percent (20%) of the money in the Account may be used to defray the costs of administering the Spay/Neuter Program established in this Article.
- (4) Funds remaining after deductions for the education program and administrative expenses shall be distributed quarterly to eligible counties and cities seeking reimbursement for reduced-cost spay/neuter surgeries performed during the previous calendar year. A county or city is ineligible to receive funds under this subdivision unless it requires the owner to show proof of rabies vaccination at the time of the procedure or, if none, require vaccination at the time of the procedure.

(c) Report. – In March of each year, the Department must report to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources and the Fiscal Research Division. The report must contain information regarding all revenues and expenditures of the Spay/Neuter Account. (2000-163, s. 1; 2007-487, ss. 2, 3; 2008-187, s. 8; 2010-31, s. 11.4(c); 2011-326, s. 4; 2015-263, s. 25(b); 2020-78, s. 5.1(a).)