

Disability Rights Nebraska

Protection and Advocacy for People with Disabilities

April 18, 2024

Dear Senators:

Disability Rights Nebraska is the designated Protection and Advocacy organization for people with disabilities in Nebraska. People with disabilities represent over 12% of our state population and are more often living in or near poverty (23.7%) than their non-disabled peers (8.7%)¹. Nebraskans with disabilities utilize service animals for a wide variety of tasks and the demand for service animals remains high. Service animals are not pets²:

“Service animals are defined as dogs that are individually trained to do work or perform tasks for people with disabilities. Examples of such work or tasks include guiding people who are blind, alerting people who are deaf, pulling a wheelchair, alerting and protecting a person who is having a seizure, reminding a person with mental illness to take prescribed medications, calming a person with Post Traumatic Stress Disorder (PTSD) during an anxiety attack, or performing other duties. Service animals are working animals, not pets. The work or task a dog has been trained to provide must be directly related to the person’s disability”.

We have concerns about the impact of LB 388 on people with disabilities who not only have pets but also use service animals. The language of the bill applies sales tax to veterinary services, whether the animal is a pet or a trained working service animal. Only [4 states](#) tax veterinary services: Hawaii, Kentucky, New Mexico, and South Dakota. Kentucky’s regulations exempt service animals from the sales tax³ :

“(2) Services provided to service animals covered under the Americans with Disabilities Act (ADA), 42 U.S.C. 12101 et. seq. and any amendments to the act, are not small animal veterinary services or pet care services subject to sales tax”.

Affordability is one of the primary considerations of pet owners in seeking a veterinarian. Testimony at the hearing for LB 1311 reported that nearly 1/3 of dog owners did not visit a veterinary clinic, citing inability to pay as the reason for not seeking veterinary care. Veterinary services are almost exclusively paid for out of pocket. Bruce Broderson, a veterinarian testifying on LB 1311 this session warned: “Adding 5.5-7.5% to the cost of veterinary care will be a dealbreaker in a lot of cases for these lower income individuals”.

According to the [National Service Animal Registry](#), the average cost of a service dog ranges from \$15,000-\$30,000 *upfront*. Some can even cost upwards of \$50,000 depending on their specific tasks and responsibilities. Service animals are not pets and to the people who rely on them for their life-saving work, they are not a luxury. Given the number of veterinary services required to keep a service animal healthy and functioning, LB 388 adds numerous new expenses⁴ to people who use service animals.

We recommend voting down the bill.

¹ Thomas, N., Paul, S., Bach, S., & Houtenville, A. (2024). Annual Disability Statistics Compendium: 2024 (Table 1.3). Durham, NH: University of New Hampshire, Institute on Disability.

² Department of Justice, Civil Rights Division: <https://www.ada.gov/resources/service-animals-2010-requirements/#how-service-animal-is-defined>

³ 103 KAR 26:090. Veterinarians and pet care service providers, Section 8(2). See <https://apps.legislature.ky.gov/law/kar/titles/103/026/090/#:~:text=Services%20provided%20to%20service%20animal,s.services%20subject%20to%20sales%20tax>

⁴ See the list of services provided by one veterinarian in Lincoln: <https://clocktoweranimal.com/services/our-services.html>