

**Nancy Kay, DVM**  
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November 19, 2008

**Governor Arnold Schwarzenegger**  
State Capitol Building  
Sacramento, CA 95814

Dear Governor Schwarzenegger,

Along with my colleagues, staff members, and clients, I respectfully and strongly oppose your proposed plan to impose taxes on veterinary services. This proposal unfairly singles out veterinarians as the only health professionals required to become tax collectors. Please bear in mind that restoring an animal's health should not and cannot be equated with repairing an inanimate object such as a piece of furniture, an appliance, or a vehicle!

This tax proposal will:

1. Anger large numbers of California residents who consider their animals as cherished family members
2. Increase the cost of veterinary care in an already weakened economy.
3. Decrease the ability for people to provide important preventive health care for their pets
4. Increase the rate of animal abandonment
5. Increase the incidence of euthanasia because of unaffordable health care

I respectfully request that you remove veterinary services from this taxation proposal.

Sincerely,

Nancy Kay, DVM  
Diplomate, American College of Veterinary Internal Medicine