

S. 2414, Working Dog Health and Welfare Act of 2023

As ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on October 25, 2023

By Fiscal Year, Millions of Dollars	2024	2024-2028	2024-2033
Direct Spending (Outlays)	*	*	*
Revenues	*	*	*
Increase or Decrease (-) in the Deficit	*	*	*
Spending Subject to Appropriation (Outlays)	*	*	not estimated
Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2034?	No	Statutory pay-as-you-go procedures apply?	Yes
		Mandate Effects	
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2034?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No
* = between -\$500,000 and \$500,000.			

S. 2414 would require federal agencies and contractors that use dogs to implement the recommendations outlined in the Government Accountability Office (GAO) report “Working Dogs: Federal Agencies Need to Better Address Health and Welfare,” published on October 19, 2022, within 180 days of enactment. Within 60 days of implementing the recommendations, the bill would require each of those agencies to submit a report to the Congress outlining the steps they took to comply with GAO’s recommendations. Additionally, S. 2414 would require the Department of State to ensure that the foreign countries to which it provides dogs also comply with the report’s recommendations.

The GAO report identified 18 issues important to dogs’ health and welfare, including emergency medical care, grooming, housing, retirement, and transportation. GAO recommended that federal agencies that directly employ dogs or contract with entities that employ dogs revise their policies to ensure all the issues are addressed.

Based on information from GAO, CBO estimates that about 10 federal agencies directly employ about 5,200 dogs. Additionally, federal contractors employ about 400 dogs and the Department of State provides about 1,000 dogs to foreign partners to assist with counterterrorism and security. Most agencies already address some of or all



18 recommended issues. Based on the costs of similar activities, CBO estimates that each agency would incur small administrative and personnel costs to update policies and issue the report.

Most agencies would use discretionary funds to meet the requirements under S. 2414; CBO estimates that it would cost less than \$500,000 over the 2024-2028 period for those agencies to implement the bill. Such spending would be subject to the availability of appropriated funds.

Two agencies that employ dogs have direct spending authority for administrative expenses: the Tennessee Valley Authority (TVA) and the Postal Service. (Cash flows for the Postal Service are recorded in the federal budget in the Postal Service Fund and are classified as off-budget direct spending.) CBO estimates that the costs to those agencies would be negligible. Furthermore, under current law, TVA sells electricity at prices sufficient to recover any costs it incurs in lieu of receiving annual appropriations. On that basis, CBO expects that any increase in spending would be treated as an operating expense and recovered quickly in TVA's rates for electricity.

S. 2414 would also affect the Federal Reserve. Costs incurred by the Federal Reserve reduce remittances to the Treasury, which are recorded in the budget as revenues; CBO estimates that the reduction in revenues under the bill would be negligible.

The CBO staff contact for this estimate is Jeremy Crimm. The estimate was reviewed by Emily Stern, Senior Adviser for Budget Analysis.

A handwritten signature in black ink, appearing to read 'Phillip L. Swagel', with a long, sweeping flourish extending to the right.

Phillip L. Swagel
Director, Congressional Budget Office