

Senate Bill No. 104

(By Senators Laird, Stollings, Kessler (Mr. President), Miller
and Fitzsimmons

[Introduced February 13, 2013; referred to the Committee on
Agriculture and Rural Development; and then to the Committee on
Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §11-21-12j, relating
to creating a West Virginia personal income tax modification
reducing federal adjusted gross income for persons who choose
to spay or neuter their pets.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §11-21-12j, to read as
follows:

ARTICLE 21. PERSONAL INCOME TAX.

**§11-21-12j. Additional modification reducing federal adjusted
gross income.**

1 (a) *Allowance of modification.* -- Subject to the limitations
2 provided in subsection (b), in addition to amounts authorized to be
3 subtracted from federal adjusted gross income pursuant to section
4 twelve of this article, a modification reducing federal adjusted
5 gross income is authorized in the amount of any amounts paid by the
6 taxpayer for the spaying and neutering of dogs and cats which are
7 maintained as pets in the taxpayer's household.

8 (b) *Limitations.*

9 (1) The modification provided is allowable only as to sums
10 which have actually been paid.

11 (2) The spay or neuter surgical procedure must have been
12 performed by a duly licensed veterinarian on a live cat or dog.

13 (3) The amount of modification for each cat or dog which has
14 been spayed or neutered may not exceed the reasonable cost of the
15 spay and neuter procedures in the state.

16 (4) The modification is limited to no more than three
17 companion animals, dogs and cats, per household in any taxable
18 year.

NOTE: The purpose of this bill is to provide a West Virginia personal income tax modification reducing federal adjusted gross income for people who have spayed or neutered their dog or cat.

This section is new; therefore, strike-throughs and underscoring have been omitted.