1   **H. B. 4356**

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3   (By Delegates Manypenny and Guthrie)

4   [Introduced January 28, 2014; referred to the

5   Committee on Agriculture & Natural Resources then

6   Finance.]

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10 A BILL to amend the Code of West Virginia, 1931, as amended, by

11   adding thereto a new section, designated §11-21-12j, relating

12   to creating a West Virginia personal income tax modification

13   reducing federal adjusted gross income for persons who choose

14   to spay or neuter their dogs or cats.

15 *Be it enacted by the Legislature of West Virginia:*

16   That the Code of West Virginia, 1931, as amended, be amended

17 by adding thereto a new section, designated §11-21-12j, to read as

18 follows:

19 **ARTICLE 21.   PERSONAL INCOME TAX.**

20 **§11-21-12j.   Additional modification reducing federal adjusted**

21   **gross income.**

22   (a) *Allowance of modification.* -- Subject to the limitations

23 provided in subsection (b) of this section, in addition to amounts

1 authorized to be subtracted from federal adjusted gross income

2 pursuant to section twelve of this article, a modification reducing

3 federal adjusted gross income is authorized in the amount of any

4 amounts paid by the taxpayer for the spaying and neutering of dogs

5 and cats which are maintained as pets in the taxpayer's household.

6   (b) *Limitations.*

7   (1) The modification provided is allowable only as to sums

8 which have actually been paid.

9   (2) The spay or neuter surgical procedure must have been

10 performed by a duly licensed veterinarian on a live cat or dog.

11   (3) The amount of modification for each cat or dog which has

12 been spayed or neutered may not exceed the reasonable cost of the

13 spay and neuter procedures in the state.

14   (4) The modification is limited to no more than three

15 companion animals, dogs and cats, per household in any taxable

16 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, it has been completely underscored.