

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4944

By Delegates E. Pritt, Tully, Ferrell, and Willis

[Introduced January 19, 2024; Referred to the
Committee on Agriculture and Natural Resources
then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section
 2 designated §11-21-23 relating to allowing a tax credit for the cost of spaying or neutering a
 3 dog or cat.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-23. Cost of spaying or neutering a dog or cat tax credit.

1 A credit against the tax imposed by the provisions of this article shall be allowed as follows:
 2 Cost of spaying or neutering a dog or cat, the credit is equal to 100 percent of the cost paid
 3 for spaying or neutering a dog or cat which may be taken in the year of the spaying or neutering a
 4 dog or cat: *Provided*, That the taxpayer presents a receipt for the service from a licensed
 5 veterinarian.

NOTE: The purpose of this bill is to allow a tax credit for the cost of spaying or neutering a dog or cat.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.