

WEST VIRGINIA LEGISLATURE

FISCAL
NOTE

2025 REGULAR SESSION

Introduced

House Bill 2699

By Delegates Horst, Ridenour, Hornby, Masters,
Crouse, White, Petitto, Bridges, and Miller

[Introduced February 20, 2025; referred to the
Committee on Finance]

1 A BILL to repeal §19-20-1, §19-20-2, and §19-20-11 of the Code of West Virginia, 1931, as
2 amended, relating to repealing the sections of code relating to dogs being subject to
3 taxation.

Be it enacted by the Legislature of West Virginia:

ARTICLE 20. DOGS AND CATS.

§19-20-1. Dogs subject to taxation; declared to be personal property.

1 [Repealed].

**§19-20-2. Collection of head tax on dogs; duties of assessor and sheriff; registration of
dogs; disposition of head tax; taxes on dogs not collected by assessor.**

2 [Repealed].

§19-20-11. Assessment of dogs as personal property.

3 [Repealed].

NOTE: The purpose of this bill is to repeal the sections of code relating to dogs being subject to taxation.

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