

Senate Bill No. 553

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

[Introduced February 9, 2012; referred to the Committee on
Finance.]

**FISCAL
NOTE**

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 personal income tax deduction for persons who
13 choose to spay or neuter their pets.

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

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

18 **ARTICLE 21. PERSONAL INCOME TAX.**

19 **§11-21-12j. Additional modification reducing federal adjusted**
20 **gross income.**

21 (a) *Allowance of deduction.* -- Subject to the limitations
22 provided in subsection (b), there is allowed a deduction against
23 adjusted gross income amounts paid by the taxpayer for the spaying

1 and neutering of dogs and cats which are maintained as pets in the
2 taxpayer's household.

3 (b) *Limitations.*

4 (1) The deduction provided is allowable only as to sums which
5 have actually been paid.

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

8 (3) The amount of deduction for each cat or dog which has been
9 spayed or neutered may not exceed the reasonable cost of the spay
10 and neuter procedures in the state.

11 (4) The deduction is limited to no more than three companion
12 animals, dogs and cats, per household in any taxable year.

NOTE: The purpose of this bill is to provide a personal
income tax deduction for people who have their dog or cat spayed or
neutered.

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