

Senate Bill No. 95

(By Senators Laird, Beach, Stollings, Facemire, Romano and Nohe)

[Introduced January 14, 2015; referred 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 dogs or cats.

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.

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

1 (b) *Limitations.*

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

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

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

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