

Senate Bill No. 269

(By Senators Laird, Stollings, Snyder, Williams and Yost)

[Introduced January 25, 2011; 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 personal income tax deduction for persons who may choose to spay or neuter their pets.

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 deduction.* -- Subject to the limitations provided in subsection (b), there is allowed a deduction against adjusted gross income amounts paid by the taxpayer for the spaying and neutering of dogs and cats which are maintained as pets in the

1 taxpayer's household.

2 (b) Limitations.

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

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

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

10 (4) The deduction is limited to no more than three companion
11 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.