

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **House Bill 2505**

By Delegate Pritt

[Introduced February 17, 2025; referred to the

Committee on 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.