WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

**FISCAL NOTE**

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]

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

[Repealed].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.

 [Repealed].

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

 [Repealed].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.