

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4094

**FISCAL
NOTE**

By Delegate Horst

[Introduced January 14, 2026; referred to the

Committee on Finance]

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

Be it enacted by the Legislature of West Virginia:

ARTICLE 20. DOGS AND CATS.

§1. Repeal of sections relating to dogs being subject to taxation.

1 That §19-20-1, §19-20-2, and §19-20-11 of the Code of West Virginia, 1931, as amended,
2 are repealed.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.