

# **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2 are repealed.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.