

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4933

**FISCAL
NOTE**

By Delegate Pritt

[Introduced January 29, 2026; referred to the

Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §11-21-27, relating to allowing a tax credit against personal income tax for the
3 cost of spaying or neutering a dog or cat.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-27. 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.