

H. B. 4452

(By Delegates Pino, Overington and Schadler)

[Introduced February 7, 2008; referred to the
Committee on Agriculture and Natural Resources then Finance.]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-12h, relating to a modification to income subject to personal income tax for the spaying and neutering of cats and dogs that are family pets.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-21-12h, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12h. Additional modification reducing federal adjusted gross income.

In addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to subsection (c), section twelve of this article, any payment made for the spaying or neutering of a cat or dog is also an authorized modification reducing federal adjusted gross income for the taxable year in which the payment is made: *Provided, That:* (1) The taxpayer has been a full-time resident of the state for the entire taxable year; (2) the cat or dog is a family pet; (3) the cat or dog has been owned by the tax payer for at least three consecutive months; and (4) a licensed veterinarian performed the surgical procedure. The income modification is limited to one hundred dollars per procedure and two hundred dollars for any one taxable year. This modification is available regardless of the type of return form filed.

NOTE: The purpose of this bill is to permit a modification to income subject to personal income tax for the spaying and neutering of cats and dogs that are family pets.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.