

# 2006 SESSION

INTRODUCED

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## HOUSE BILL NO. 1114

Offered January 11, 2006

Prefiled January 11, 2006

A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.11, relating to animal adoption tax credit.

Patron—Athey

Referred to Committee on Finance

### Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.11 as follows:

§ 58.1-339.11. Animal adoption tax credit.

For taxable years beginning on or after January 1, 2007, any individual who adopts one or more animals that have been held in public pounds or in § 501 (c) (3) animal shelters shall be entitled to a credit against the tax levied pursuant to § 58.1-320. The amount of the allowable credit shall equal one-half of the adoption fee, not to exceed \$25 for each animal adopted by the individual taxpayer. The total amount allowed in any one year shall not exceed the taxpayer's annual tax liability.

The taxpayer shall submit proof of the number of animals adopted in the taxable year based on information requirements established by the Tax Commissioner that are explained in the income tax return instructions.

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