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HOUSE BILL NO. 265

Offered January 11, 2006

Prefiled January 4, 2006

A BILL to amend and reenact § 3.1-796.87 of the Code of Virginia, relating to dog and cat license fee.

Patron—Hargrove

Referred to Committee on Agriculture, Chesapeake and Natural Resources

Be it enacted by the General Assembly of Virginia:

1. That § 3.1-796.87 of the Code of Virginia is amended and reenacted as follows:

§ 3.1-796.87. Amount of license tax.

A. The governing body of each county or city shall impose by ordinance a license tax on the ownership of dogs within its jurisdiction. The governing body of any ~~county, city or town~~ *which locality* that has adopted an ordinance pursuant to subsection B of § 3.1-796.85 shall impose by ordinance a license tax on the ownership of cats within its jurisdiction. The governing body may establish different rates of taxation for ownership of female dogs, male dogs, spayed or neutered dogs, female cats, male cats, and spayed or neutered cats. The tax for each dog or cat shall not be less than one dollar and not be more than ~~ten dollars~~ \$35 for each year. *If a person owns more than one dog or cat, then the fee for any additional dog or cat shall be \$2.* If ~~the~~ a dog or cat has been spayed, *then* the tax shall not exceed the tax provided for a male dog or cat. Any ordinance may provide for a license tax for kennels of ~~ten~~ 10, ~~twenty~~ 20, ~~thirty~~ 30, ~~forty~~ 40, or ~~fifty~~ 50 dogs, not to exceed ~~fifty dollars~~ \$50 for any one such block of kennels.

B. No license tax shall be levied on any dog that is trained and serves as a guide dog for a blind person, that is trained and serves as a hearing dog for a deaf or hearing impaired person or that is trained and serves as a service dog for a mobility-impaired person.

As used in this section, "hearing dog" means a dog trained to alert its owner by touch to sounds of danger and sounds to which the owner should respond and "service dog" means a dog trained to accompany its owner for the purpose of carrying items, retrieving objects, pulling a wheelchair or other such activities of service or support.

INTRODUCED

HB265