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HOUSE BILL NO. 835

Offered January 11, 2006

Prefiled January 10, 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 veterinarian pro bono tax credit.

Patron—Welch

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. Veterinarian pro bono services tax credit.

For taxable years beginning on or after January 1, 2007, any veterinarian who performs spaying, neutering or euthanasia procedures at no cost on animals that have been held in public pounds or in § 501 (c) (3) shelters shall be entitled to a credit against the tax levied pursuant to § 58.1-320. The amount of the allowable credit shall be \$40 for each such procedure he performs and shall not exceed the taxpayer's annual tax liability.

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

INTRODUCED

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