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**HOUSE BILL NO. 299**

Offered January 10, 2024

Prefiled January 5, 2024

*A BILL to amend and reenact § 3.2-6528 of the Code of Virginia, relating to license tax; retired police or military dogs; exemption.*

Patron—Ballard

Referred to Committee on Finance

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

**1. That § 3.2-6528 of the Code of Virginia is amended and reenacted as follows:**

**§ 3.2-6528. 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 locality that has adopted an ordinance pursuant to subsection B of § 3.2-6524 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 more than \$10 for each year or \$50 for a lifetime license issued pursuant to subsection B of § 3.2-6530. If the dog or cat has been spayed, the tax shall not exceed the tax provided for a male dog or cat. Any ordinance may provide for an annual license tax for kennels of 10, 20, 30, 40, or 50 dogs or cats not to exceed \$50 for any one such block of kennels.

No license tax shall be levied on any dog that is trained and serves as (i) a guide dog for a blind person, (ii) a hearing dog for a person who is deaf or hard of hearing, or (iii) a service dog for a mobility-impaired or otherwise disabled person.

As used in this ~~section~~ subsection, "hearing dog," "mobility-impaired person," "otherwise disabled person," and "service dog" have the same meanings as assigned in § 51.5-40.1.

B. A locality may by ordinance exempt any dog that served as a security dog, police or law-enforcement dog, or military working dog from the license tax provided in subsection A.

INTRODUCED

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