

25103930D

1 **HOUSE BILL NO. 1591**

2 Offered January 13, 2025

3 Prefiled January 2, 2025

4 *A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered*  
5 *58.1-339.15, relating to tax credit; veterinary care for retired police canines.*

6 Patron—Kent

7 Referred to Committee on Finance

8 **Be it enacted by the General Assembly of Virginia:**9 **1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section**  
10 **numbered 58.1-339.15 as follows:**11 **§ 58.1-339.15. Veterinary care for retired police canines tax credit.**12 **A. For purposes of this section:**13 "Retired police canine" means a canine that has retired from service with one or more law-enforcement  
14 agencies or correctional facilities after having served at least five years or at least three years if such  
15 retirement was due to an injury sustained while the canine was engaged in the performance of his duties.16 "Veterinary care" means the treatment provided in the course of the practice of veterinary medicine  
17 pursuant to Chapter 38 (§ 54.1-3800) of Title 54.1.18 **B. For taxable years beginning on and after January 1, 2025, but before January 1, 2030, an individual**  
19 **or married individuals filing jointly shall be allowed a nonrefundable credit against the tax levied pursuant**  
20 **to § 58.1-320 for costs directly incurred for the veterinary care of a retired police canine. The credit shall**  
21 **equal the lesser of the costs incurred for such care or \$1,500. Only one credit may be claimed for each**  
22 **retired police canine. If married individuals file separately, only one individual may claim the credit pursuant**  
23 **to this section for each retired police canine.**24 **C. The amount of the credit that may be claimed in any single taxable year shall not exceed the taxpayer's**  
25 **liability for taxes imposed by this chapter for that taxable year. If the amount of the credit allowed under this**  
26 **section exceeds the taxpayer's tax liability for the taxable year in which the costs directly incurred for the**  
27 **veterinary care occurred, the amount that exceeds the tax liability may be carried over for credit against the**  
28 **income taxes of the taxpayer in the next five taxable years or until the total amount of the tax credit has been**  
29 **taken, whichever is sooner.**30 **D. The Tax Commissioner shall develop guidelines for claiming the credit provided by this section. Such**  
31 **guidelines shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.).**

INTRODUCED

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