

HOUSE BILL 483

Q3

5lr1807

By: **Delegates Ziegler, Allen, Crosby, Guyton, Hill, Hinebaugh, Kerr, T. Morgan, Ruth, and Schindler**

Introduced and read first time: January 20, 2025

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Venison Donation – Alterations**

3 FOR the purpose of repealing the limitation on the maximum amount of a credit against
4 the State income tax that an individual may claim for certain expenses incurred for
5 a donation of deer meat to certain organizations; and generally relating to an income
6 tax credit for the donation of deer meat.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – General
9 Section 10–746
10 Annotated Code of Maryland
11 (2022 Replacement Volume and 2024 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
13 That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 10–746.

16 (a) In this section, “qualified expenses” means expenses incurred to butcher and
17 process an antlerless deer for human consumption.

18 (b) Subject to the limitations of this section, an individual who hunts and harvests
19 an antlerless deer may claim a credit against the State income tax for up to \$75 of the
20 qualified expenses incurred by the individual if:

21 (1) the hunting and harvesting of the deer complies with State hunting
22 laws and regulations; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2) the individual donates the processed deer meat to a venison donation program administered by an organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

(c) [(1) For any taxable year, the total amount of credits that an individual may claim under this section may not exceed \$300, unless the individual harvested each deer for which the credits are claimed in accordance with a deer management permit.

(2)] The unused amount of the credit for any taxable year may not be carried over to any other taxable year.

(d) An individual who claims the credit under this section shall have the immunity from liability described under § 5–634 of the Courts Article for donated food.

(e) On or before January 31 each year, each venison donation program that accepts a donation under this section shall report to the Comptroller the following information for the immediately preceding taxable year:

(1) the name and home address of each donor who intended to claim the income tax credit under this section; and

(2) the number of deer donated by each donor who intended to claim the income tax credit under this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2025, and shall be applicable to all taxable years beginning after December 31, 2024. It shall remain effective until the taking effect of the termination provision specified in Section 2 of Chapters 769 and 770 of the Acts of the General Assembly of 2024. If that termination provision takes effect, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect. This Act may not be interpreted to have any effect on that termination provision.