

Chapter 770

(House Bill 447)

AN ACT concerning

Income Tax Credit – Venison Donation

FOR the purpose of allowing an individual, subject to certain requirements and limitations, to claim a credit against the State income tax for certain qualified expenses if the individual harvests an antlerless deer and donates the deer meat to certain organizations; and generally relating to a State income tax credit for the donation of deer meat.

BY repealing and reenacting, without amendments,
Article – Courts and Judicial Proceedings
Section 5–634
Annotated Code of Maryland
(2020 Replacement Volume and 2023 Supplement)

BY adding to
Article – Tax – General
Section 10–746
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

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

Article – Courts and Judicial Proceedings

5–634.

(a) In this section, “person” has the meaning stated in § 21–322 of the Health – General Article.

(b) The limitation on liability provided for in subsection (c) of this section does not apply to any person who:

(1) Donates food to a nonprofit corporation, organization, or association that sells or offers for sale any donated food;

(2) Prepares donated food for use or distribution by a nonprofit corporation, organization, or association that sells or offers for sale any donated food; or

(3) Serves donated food distributed by a nonprofit corporation, organization, or association that sells or offers for sale any donated food.

(c) Unless the act or omission amounts to gross negligence or willful and wanton misconduct, a person is not civilly liable for any act or omission that affects the nature, age, condition, or packaging of the donated food if the person in good faith:

(1) Donates food for use or distribution by a nonprofit corporation, organization, or association;

(2) Prepares donated food for use or distribution by a nonprofit corporation, organization, or association;

(3) Serves donated food distributed by a nonprofit corporation, organization, or association; or

(4) Dispenses donated food distributed by a nonprofit corporation, organization, or association.

Article – Tax – General

10-746.

(A) IN THIS SECTION, “QUALIFIED EXPENSES” MEANS EXPENSES INCURRED TO BUTCHER AND PROCESS AN ANTLERLESS DEER FOR HUMAN CONSUMPTION.

(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL WHO HUNTS AND HARVESTS AN ANTLERLESS DEER MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR UP TO \$75 OF THE QUALIFIED EXPENSES INCURRED BY THE INDIVIDUAL IF:

(1) THE HUNTING AND HARVESTING OF THE DEER COMPLIES WITH STATE HUNTING LAWS AND REGULATIONS; AND

(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 ~~\$600~~ \$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, 2024, and shall be applicable to all taxable years beginning after December 31, 2023, but before January 1, 2029. It shall remain effective for a period of 5 years and, at the end of June 30, 2029, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.

Approved by the Governor, May 16, 2024.