

Chapter 446

(House Bill 7)

AN ACT concerning

~~Income Tax Credit~~ – **Venison Donation Expenses – ~~Montgomery County Deer~~**
Donation Income Tax Credit and Grant Program

FOR the purpose of expanding eligibility for a certain credit against the State income tax for certain deer donation expenses to include an individual who hunts and harvests an antlerless deer in Montgomery County and donates the deer carcass or processed deer meat to a certain organization in Montgomery County; altering the definition of “qualified expenses” to include costs incurred to hunt, harvest, and transport an antlerless deer for donation to ~~certain organizations~~; a certain organization; establishing a Venison Donation Grant Program in the Department of Natural Resources; establishing the purpose of the Program; authorizing a county, municipal corporation, or certain organization, subject to availability of certain funds, to apply for a grant from the Program for the costs of butchering and processing certain deer; requiring the Department to approve applications for grants in a certain manner; defining a certain term; making a conforming change; providing for the application and termination of certain provisions of this Act; providing for the effective dates of this Act; and generally relating to an income tax credit for the donation of hunted antlerless deer ~~to the Montgomery County Deer Donation Program and the Venison Donation Grant Program~~.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10–746

Annotated Code of Maryland

(2016 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, without amendments,

Article – Natural Resources

Section 10–101(a) and (d)

Annotated Code of Maryland

(2012 Replacement Volume and 2020 Supplement)

BY adding to

Article – Natural Resources

Section 10–213

Annotated Code of Maryland

(2012 Replacement Volume and 2020 Supplement)

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

Article – Tax – General

10–746.

(a) In this section, “qualified expenses” means ~~expenses incurred to:~~

~~(1) HUNT AND HARVEST AN ANTLERLESS DEER;~~

~~(2) TRANSPORT A DEER CARCASS OR PROCESSED DEER MEAT TO A VENISON DONATION PROGRAM IDENTIFIED UNDER THIS SECTION; OR~~

~~(3)~~ (1) EXPENSES INCURRED TO butcher and process an antlerless deer for human consumption; OR

(2) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2020, BUT BEFORE JANUARY 1, 2023, EXPENSES INCURRED TO:

(I) HUNT AND HARVEST AN ANTLERLESS DEER IN MONTGOMERY COUNTY; AND

(II) TRANSPORT A DEER CARCASS OR PROCESSED DEER MEAT TO THE MONTGOMERY COUNTY DEER DONATION PROGRAM.

(b) Subject to the limitations of this section, an individual who hunts and harvests an antlerless deer ~~IN COMPLIANCE WITH STATE HUNTING LAWS AND REGULATIONS~~ may claim a credit against the State income tax for up to \$50 of the qualified expenses incurred by the individual if ~~THE INDIVIDUAL:~~

(1) ~~(I) [the hunting and harvesting of]~~ ~~BUTCHERS AND PROCESSES~~ the deer ~~[complies with State hunting laws and regulations]~~; and

~~[(2)]~~ ~~(II) [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; OR

~~(2) (I) HUNTS AND HARVESTS~~ THE INDIVIDUAL:

(I) RESIDES IN MONTGOMERY COUNTY;

(II) SIGNS AN AFFIDAVIT AFFIRMING THAT THE INDIVIDUAL HUNTED AND HARVESTED THE DEER IN MONTGOMERY COUNTY IN COMPLIANCE WITH STATE HUNTING LAWS AND REGULATIONS; AND

~~(H)~~ **(III) DONATES THE DEER CARCASS OR PROCESSED DEER MEAT TO THE MONTGOMERY COUNTY DEER DONATION PROGRAM.**

(c) (1) For any taxable year, the total amount of credits an individual may claim under this section may not exceed \$200, 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 and Judicial Proceedings Article for donated food.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Natural Resources

10–101.

(a) In this title the following words have the meanings indicated.

(d) “Department” means Department of Natural Resources.

10–213.

(A) IN THIS SECTION, “PROGRAM” MEANS THE VENISON DONATION GRANT PROGRAM ESTABLISHED UNDER THIS SECTION.

(B) THERE IS A VENISON DONATION GRANT PROGRAM IN THE DEPARTMENT.

(C) THE PURPOSE OF THE PROGRAM IS TO PROVIDE GRANTS TO DEFRAY THE COSTS OF BUTCHERING AND PROCESSING DEER THAT ARE DONATED TO VENISON DONATION PROGRAMS IN THE STATE.

(D) SUBJECT TO AVAILABILITY OF FUNDS APPROPRIATED TO THE PROGRAM, A COUNTY, A MUNICIPAL CORPORATION, OR AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE MAY APPLY FOR A GRANT FROM THE PROGRAM FOR THE COSTS OF BUTCHERING AND PROCESSING DEER THAT:

(1) ARE HUNTED IN COMPLIANCE WITH STATE HUNTING LAWS AND REGULATIONS;

(2) ARE DONATED TO A PROGRAM ADMINISTERED BY THE APPLICANT THAT PROVIDES NUTRITIONAL SUPPORT OR FOOD FOR LOW INCOME INDIVIDUALS OR THE HOMELESS; AND

(3) HAVE A DRESSED WEIGHT OF AT LEAST 50 POUNDS.

(E) THE DEPARTMENT SHALL APPROVE APPLICATIONS FOR GRANTS FROM THE PROGRAM ON A FIRST-COME, FIRST-SERVED BASIS.

SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020. It shall remain effective until the taking effect of the termination provision specified in Section 3 of Chapters 172 and 173 of the Acts of the General Assembly of 2018. If that termination provision takes effect, Section 1 of this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect. ~~This~~ Section 1 of this Act may not be interpreted to have any effect on that termination provision.

SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section 3 of this Act, this Act shall take effect July 1, 2022.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 30, 2021.