

Chapter 297

(House Bill 1017)

AN ACT concerning

Income Tax Credit for Venison Donation – ~~Alterations, Extension,~~ Reporting Requirement and Testing for Chronic Wasting Disease

FOR the purpose of ~~altering the maximum amount of qualified expenses an individual may claim as a credit against the State income tax for a certain donation of processed deer meat; altering the maximum aggregate credit amount the individual may claim in a taxable year; extending the termination date of the tax credit;~~ requiring certain venison donation programs to report certain information relating to the credit against the State income tax for donations of processed deer meat to the Comptroller on or before a certain date; requiring the Department of Natural Resources to report to certain committees of the General Assembly on or before a certain date on certain testing; providing for the application of certain provisions of this Act; and generally relating to an income tax credit for the donation of processed deer meat and testing for chronic wasting disease.

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, with amendments,
Chapter 172 of the Acts of the General Assembly of 2018
Section 3~~

~~BY repealing and reenacting, with amendments,
Chapter 173 of the Acts of the General Assembly of 2018
Section 3~~

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 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 ~~[\$50]~~ **\$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 an individual may claim under this section may not exceed ~~[\$200]~~ **\$600**, 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.

(E) ON OR BEFORE JANUARY 31 EACH YEAR, EACH VENISON DONATION PROGRAM THAT ACCEPTS A DONATION UNDER THIS SECTION SHALL REPORT TO THE COMPTROLLER ON THE FOLLOWING 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 the Laws of Maryland read as follows:~~

~~**Chapter 172 of the Acts of 2018**~~

~~SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017, but before January 1, ~~[2023]~~ **2028**. It shall remain effective for a period of ~~[5]~~ **10** years and, at the end of June 30, ~~[2023]~~ **2028**, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.~~

~~**Chapter 173 of the Acts of 2018**~~

~~SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017, but before January 1, [2023] 2028. It shall remain effective for a period of [5] 10 years and, at the end of June 30, [2023] 2028, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.~~

SECTION ~~3~~ 2. AND BE IT FURTHER ENACTED, That, on or before December 31, 2021, the Department of Natural Resources shall report to the Senate Education, Health, and Environmental Affairs Committee and the House Environment and Transportation Committee, in accordance with § 2-1257 of the State Government Article, on the testing of deer brought to deer processors for chronic wasting disease.

SECTION ~~4~~ 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be applicable to all taxable years beginning after December 31, 2020.

SECTION ~~5~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2021.

Approved by the Governor, May 18, 2021.