

HOUSE BILL 7

Q3

11r0650

(PRE-FILED)

By: **Delegate Luedtke**

Requested: September 17, 2020

Introduced and read first time: January 13, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Venison Donation Expenses – Montgomery County Deer**
3 **Donation Program**

4 FOR the purpose of expanding eligibility for a certain credit against the State income tax
5 for certain deer donation expenses to include an individual who hunts and harvests
6 an antlerless deer in Montgomery County and donates the deer carcass to a certain
7 organization in Montgomery County; altering the definition of “qualified expenses”
8 to include costs incurred to hunt, harvest, and transport an antlerless deer for
9 donation to certain organizations; making a conforming change; providing for the
10 application and termination of this Act; and generally relating to an income tax
11 credit for the donation of hunted antlerless deer to the Montgomery County Deer
12 Donation Program.

13 BY repealing and reenacting, with amendments,
14 Article – Tax – General
15 Section 10–746
16 Annotated Code of Maryland
17 (2016 Replacement Volume and 2020 Supplement)

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

Article – Tax – General

20 10–746.

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

23 **(1) HUNT AND HARVEST AN ANTLERLESS DEER;**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **(3)** butcher and process an antlerless deer for human consumption.

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

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

10 [(2)] **(II)** [the individual] donates the processed deer meat to a
11 venison donation program administered by an organization that is exempt from taxation
12 under § 501(c)(3) of the Internal Revenue Code; **OR**

13 **(2) (I) HUNTS AND HARVESTS THE DEER IN MONTGOMERY**
14 **COUNTY; AND**

15 **(II) DONATES THE DEER CARCASS TO THE MONTGOMERY**
16 **COUNTY DEER DONATION PROGRAM.**

17 (c) (1) For any taxable year, the total amount of credits an individual may
18 claim under this section may not exceed \$200, unless the individual harvested each deer
19 for which the credits are claimed in accordance with a deer management permit.

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

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

25 **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect July
26 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020. It
27 shall remain effective until the taking effect of the termination provision specified in
28 Section 3 of Chapters 172 and 173 of the Acts of the General Assembly of 2018. If that
29 termination provision takes effect, this Act, with no further action required by the General
30 Assembly, shall be abrogated and of no further force and effect. This Act may not be
31 interpreted to have any effect on that termination provision.