

SENATE BILL 769

Q3, M1

1lr2836
CF HB 1017

By: **Senators Hester and Bailey**

Introduced and read first time: February 5, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit for Venison Donation – Alterations, Extension, and Testing**
3 **for Chronic Wasting Disease**

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

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

17 BY repealing and reenacting, with amendments,
18 Chapter 172 of the Acts of the General Assembly of 2018
19 Section 3

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

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

25 **Article – Tax – General**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 10-746.

2 (a) In this section, “qualified expenses” means expenses incurred to butcher and
3 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 may claim a credit against the State income tax for up to ~~[\$50]~~ **\$75** of
6 the qualified expenses incurred by the individual if:

7 (1) the hunting and harvesting of the deer complies with State hunting
8 laws and regulations; and

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

12 (c) (1) For any taxable year, the total amount of credits an individual may
13 claim under this section may not exceed ~~[\$200]~~ **\$600**, unless the individual harvested each
14 deer for which the credits are claimed in accordance with a deer management permit.

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

17 (d) An individual who claims the credit under this section shall have the
18 immunity from liability described under § 5-634 of the Courts and Judicial Proceedings
19 Article for donated food.

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

22 Chapter 172 of the Acts of 2018

23 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
24 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017, but
25 before January 1, ~~[2023]~~ **2028**. It shall remain effective for a period of ~~[5]~~ **10** years and, at
26 the end of June 30, ~~[2023]~~ **2028**, this Act, with no further action required by the General
27 Assembly, shall be abrogated and of no further force and effect.

28 Chapter 173 of the Acts of 2018

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

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

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

8 SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect July
9 1, 2021.