



Wes Moore, Governor
Aruna Miller, Lt. Governor
Josh Kurtz, Secretary
David Goshorn, Deputy Secretary

February 8, 2024

BILL NUMBER: HOUSE BILL 447

SHORT TITLE: Income Tax Credit - Venison Donation

DEPARTMENT'S POSITION: SUPPORT

EXPLANATION OF DEPARTMENT'S POSITION

The Department supports HB 447. This bill provides a mechanism for hunters to recoup some of the money they spend for processing/butchering deer when they donate the venison to charitable organizations. By alleviating some of the processing costs, hunters may be willing to harvest additional antlerless deer, which assists with managing the state's deer population.

BACKGROUND INFORMATION

Maryland offered a tax credit incentive for processing deer from 2018 - 2022. The law afforded an individual who harvested an antlerless deer to claim a credit against the State income tax for up to \$50 per deer of the qualified processing expenses for a maximum of \$200 annually. There was no cap if the antlerless deer were harvested under authority of a Deer Management Permit. Each harvest was required to comply with State hunting laws and regulations and the individual had to donate the processed deer meat to a venison donation program administered by an organization that was exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

Comptroller data provided for 2022 suggests that tax credits were claimed for approximately 5,000 processed and donated deer for a total credit amount of \$128,000. Maryland's current white-tailed deer population is estimated at 225,000 and hunters harvest 75,000 – 85,000 deer annually. The fees to process a deer currently average approximately \$75 - \$125 per deer.

BILL EXPLANATION

House Bill 447 modifies the previous tax credit structure explained above. Hunters would be able to claim a tax credit of up to \$75 per deer of the qualified processing expenses for a maximum of \$600 annually. Like previously, there would be no cap if the deer are harvested under the authority of a Deer Management Permit.

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