

HOUSE BILL 7

Q3

(PRE-FILED)

8lr0498
CF SB 182

By: ~~Delegates Mautz, Beitzel, and Carey~~ Buckel, Carey, McComas, and Szeliga

Requested: August 15, 2017

Introduced and read first time: January 10, 2018

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 12, 2018

CHAPTER _____

1 AN ACT concerning

2 **Income Tax Credit – Venison Donation – Feed the Hungry Organizations**

3 FOR the purpose of allowing an individual, subject to certain requirements and limitations,
4 to claim a credit against the State income tax for certain qualified expenses if the
5 individual harvests an antlerless deer and donates the deer meat to certain
6 organizations; providing that for any taxable year certain individuals may not claim
7 a credit that exceeds a certain amount; providing that any unused credit may not be
8 carried over to another taxable year; providing that an individual that claims the
9 credit has certain immunity from liability for donated food; requiring the
10 Comptroller, in consultation with the Department of Natural Resources, to report to
11 the General Assembly on or before a certain date on the effectiveness of the tax
12 credit; defining a certain term; providing for the application and termination of this
13 Act; and generally relating to an income tax credit for the donation of deer meat to
14 certain organizations.

15 BY repealing and reenacting, without amendments,
16 Article – Courts and Judicial Proceedings
17 Section 5–634
18 Annotated Code of Maryland
19 (2013 Replacement Volume and 2017 Supplement)

20 BY adding to
21 Article – Tax – General
22 Section 10–746

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 Annotated Code of Maryland
2 (2016 Replacement Volume and 2017 Supplement)

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

5 **Article – Courts and Judicial Proceedings**

6 5–634.

7 (a) In this section, “person” has the meaning stated in § 21–322 of the Health –
8 General Article.

9 (b) The limitation on liability provided for in subsection (c) of this section does not
10 apply to any person who:

11 (1) Donates food to a nonprofit corporation, organization, or association
12 that sells or offers for sale any donated food;

13 (2) Prepares donated food for use or distribution by a nonprofit corporation,
14 organization, or association that sells or offers for sale any donated food; or

15 (3) Serves donated food distributed by a nonprofit corporation,
16 organization, or association that sells or offers for sale any donated food.

17 (c) Unless the act or omission amounts to gross negligence or willful and wanton
18 misconduct, a person is not civilly liable for any act or omission that affects the nature, age,
19 condition, or packaging of the donated food if the person in good faith:

20 (1) Donates food for use or distribution by a nonprofit corporation,
21 organization, or association;

22 (2) Prepares donated food for use or distribution by a nonprofit corporation,
23 organization, or association;

24 (3) Serves donated food distributed by a nonprofit corporation,
25 organization, or association; or

26 (4) Dispenses donated food distributed by a nonprofit corporation,
27 organization, or association.

28 **Article – Tax – General**

29 **10–746.**

30 **(A) IN THIS SECTION, “QUALIFIED EXPENSES” MEANS EXPENSES INCURRED**
31 **TO BUTCHER AND PROCESS AN ANTLERLESS DEER FOR HUMAN CONSUMPTION.**

1 **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL WHO**
2 **HUNTS AND HARVESTS AN ANTLERLESS DEER MAY CLAIM A CREDIT AGAINST THE**
3 **STATE INCOME TAX FOR UP TO \$50 OF THE QUALIFIED EXPENSES INCURRED BY THE**
4 **INDIVIDUAL IF:**

5 **(1) THE HUNTING AND HARVESTING OF THE DEER COMPLIES WITH**
6 **STATE HUNTING LAWS AND REGULATIONS; AND**

7 **(2) THE INDIVIDUAL DONATES THE PROCESSED DEER MEAT TO ~~THE~~**
8 **~~MARYLAND FOOD BANK OR A MARYLAND CHAPTER OF FARMERS AND HUNTERS~~**
9 **~~FEEDING THE HUNGRY~~ A VENISON DONATION PROGRAM ADMINISTERED BY AN**
10 **ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE**
11 **INTERNAL REVENUE CODE.**

12 **(C) (1) FOR ANY TAXABLE YEAR, THE TOTAL AMOUNT OF CREDITS AN**
13 **INDIVIDUAL MAY CLAIM UNDER THIS SECTION MAY NOT EXCEED \$200, UNLESS THE**
14 **INDIVIDUAL HARVESTED EACH DEER FOR WHICH THE CREDITS ARE CLAIMED IN**
15 **ACCORDANCE WITH A DEER MANAGEMENT PERMIT.**

16 **(2) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE YEAR**
17 **MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.**

18 **(D) AN INDIVIDUAL WHO CLAIMS THE CREDIT UNDER THIS SECTION SHALL**
19 **HAVE THE IMMUNITY FROM LIABILITY DESCRIBED UNDER § 5-634 OF THE COURTS**
20 **AND JUDICIAL PROCEEDINGS ARTICLE FOR DONATED FOOD.**

21 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 31,
22 2021, the Comptroller, in consultation with the Department of Natural Resources, shall
23 report to the General Assembly, in accordance with § 2-1246 of the State Government
24 Article, on the effectiveness of the tax credit established under this Act, including the
25 number of deer donated under the tax credit program and the total cost of the tax credit.

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