

## Chapter 173

**(Senate Bill 182)**

AN ACT concerning

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

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

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

BY adding to  
Article – Tax – General  
Section 10–746  
Annotated Code of Maryland  
(2016 Replacement Volume and 2017 Supplement)

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

**Article – Courts and Judicial Proceedings**

5–634.

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

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

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

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

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

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

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

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

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

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

### 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 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 ~~THE MARYLAND FOOD BANK OR A MARYLAND CHAPTER OF FARMERS AND HUNTERS FEEDING THE HUNGRY~~ 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, 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.**

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

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. It shall remain effective for a period of 5 years and, at the end of June 30, 2023, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.

**Approved by the Governor, April 24, 2018.**