

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

Committee Report: Favorable

Senate action: Adopted with floor amendments

Read second time: February 28, 2021

CHAPTER _____

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

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

3 **Article – Tax – General**

4 10–746.

5 (a) In this section, “qualified expenses” means expenses incurred to butcher and
6 process an antlerless **OR ANTLERED** deer for human consumption.

7 (b) Subject to the limitations of this section, an individual who hunts and harvests
8 an antlerless **OR ANTLERED** deer may claim a credit against the State income tax for up
9 to **[\$50] \$75** of the qualified expenses incurred by the individual if:

10 (1) the hunting and harvesting of the deer complies with State hunting
11 laws and regulations; and

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

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

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

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

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

25 **Chapter 172 of the Acts of 2018**

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] 2028**. It shall remain effective for a period of **[5] 10** years and, at
29 the end of June 30, **[2023] 2028**, this Act, with no further action required by the General
30 Assembly, shall be abrogated and of no further force and effect.

31 **Chapter 173 of the Acts of 2018**

1 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
2 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017, but
3 before January 1, [2023] **2028**. It shall remain effective for a period of [5] **10** years and, at
4 the end of June 30, [2023] **2028**, this Act, with no further action required by the General
5 Assembly, shall be abrogated and of no further force and effect.

6 SECTION 3. AND BE IT FURTHER ENACTED, That, on or before December 31,
7 2021, the Department of Natural Resources shall report to the Senate Education, Health,
8 and Environmental Affairs Committee and the House Environment and Transportation
9 Committee, in accordance with § 2-1257 of the State Government Article, on the testing of
10 deer brought to deer processors for chronic wasting disease.

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

13 SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect July
14 1, 2021.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.