

**Department of Legislative Services**  
Maryland General Assembly  
2021 Session

**FISCAL AND POLICY NOTE**  
**Enrolled - Revised**

Senate Bill 769

(Senators Hester and Bailey)

Budget and Taxation

Ways and Means

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**Income Tax Credit for Venison Donation - Reporting Requirement and Testing  
for Chronic Wasting Disease**

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This bill requires a venison donation program to report annually to the Comptroller by January 31 of each year the name, address, and number of deer donated by individuals in the preceding tax year. The Department of Natural Resources (DNR) must report to the General Assembly by December 31, 2021, on the testing of deer brought to deer processors for chronic wasting disease. **The bill takes effect July 1, 2021, and applies to tax year 2021 and beyond.**

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**Fiscal Summary**

**State Effect:** The Comptroller's Office and DNR can implement the bill's requirements with existing resources. Revenues are not affected.

**Local Effect:** None.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Chapters 172 and 173 of 2018 established a tax credit for the qualified expenses incurred to donate processed deer meat to a nonprofit venison donation program. An individual can claim a credit of up to \$50 for the expenses incurred to butcher and process an antlerless deer. In order to qualify, a hunter must comply with applicable State hunting laws and regulations. The total amount of tax credits claimed in each year may not exceed \$200, unless the tax credit is claimed pursuant to a deer that is hunted in accordance with a deer management permit.

Any unused amount of the tax credit may not be carried forward to any other tax year. Tax credits can be claimed in tax years 2018 through 2022. The tax credit program terminates June 30, 2023.

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### **Additional Information**

**Prior Introductions:** None.

**Designated Cross File:** HB 1017 (Delegate Beitzel) - Ways and Means.

**Information Source(s):** Department of Natural Resources; Department of Legislative Services

**Fiscal Note History:** First Reader - February 18, 2021  
rh/jrb Third Reader - March 30, 2021  
Revised - Amendment(s) - March 30, 2021  
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