

Department of Legislative Services
 Maryland General Assembly
 2024 Session

FISCAL AND POLICY NOTE
 Enrolled - Revised

Senate Bill 440

(Senator Elfreth, *et al.*)

Budget and Taxation

Ways and Means

Income Tax Credit - Venison Donation

This bill reestablishes, with modifications, the nonrefundable venison donation income tax credit. An individual who hunts and harvests an antlerless deer for donation to a charitable venison donation program may claim a credit of up to \$75 of expenses incurred to butcher and process an antlerless deer for human consumption if the hunting and harvesting of the deer complies with State hunting laws and regulations. An individual may not claim more than \$300 in tax credits in any tax year unless the individual harvested each deer for which the credits are claimed in accordance with a deer management permit. Any amount of unused credit may not be carried over to any other tax year. By January 31 each year, each venison donation program that accepts a donation must report specified information to the Comptroller. **The bill takes effect July 1, 2024, and applies to tax years 2024 through 2028. The bill terminates June 30, 2029.**

Fiscal Summary

State Effect: General fund revenues decrease by an estimated \$175,000 annually in FY 2025 through 2029. The Comptroller’s Office can implement the bill’s provisions with existing budgeted resources.

(in dollars)	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
GF Revenue	(\$175,000)	(\$175,000)	(\$175,000)	(\$175,000)	(\$175,000)
Expenditure	0	0	0	0	0
Net Effect	(\$175,000)	(\$175,000)	(\$175,000)	(\$175,000)	(\$175,000)

Note: () = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate increase; (-) = indeterminate decrease

Local Effect: None.

Small Business Effect: Minimal.

Analysis

Current Law:

Venison Donation Tax Credit

Chapters 172 and 173 of 2018 (as modified by Chapters 297, 298, and 446 of 2021) authorized, for tax years 2018 through 2022 only, a nonrefundable credit against the State income tax for up to \$50 of qualifying expenses incurred by an individual who hunts and harvests an antlerless deer for donation to a charitable venison donation program. The tax credit program terminated June 30, 2023. An individual could not claim more than \$200 in tax credits in any tax year unless the individual harvested each deer for which the credits were claimed in accordance with a deer management permit. Any unused amount of credit could not be carried over to any other tax year. Pursuant to Chapters 172 and 173, in 2022, the Comptroller's Office submitted a [report](#) to the General Assembly on utilization of the credit in tax years 2018 through 2020.

Venison Donation Grant Program

In addition to expanding eligible expenses for the venison donation tax credit to include certain expenses incurred to donate a deer carcass or processed deer meat to the Montgomery County Deer Donation Program, Chapter 446 established the Venison Donation Grant Program within the Department of Natural Resources to provide grants to defray the cost of butchering and processing deer that are donated to venison donation programs. Subject to the availability of funds, a county, a municipal corporation, or a charitable organization may apply for a grant from the program for the costs of butchering and processing deer that are (1) hunted in compliance with State hunting laws and regulations; (2) donated to a program administered by the applicant that provides nutritional support of food for low-income individuals or the homeless; and (3) have a dressed weight of at least 50 pounds. The grant program is not subject to termination.

State Revenues: General fund revenues decrease by an estimated \$175,000 annually in fiscal 2025 through 2029. This estimate is based on an analysis of credits claimed under the previous venison donation tax credit in tax years 2018 through 2020 and assumes a similar number of tax credit claims under the bill at the increased amounts.

Additional Information

Recent Prior Introductions: Similar legislation has been introduced within the last three years. See SB 769 and HB 1017 of 2021, as introduced.

Designated Cross File: HB 447 (Delegate Ziegler, *et al.*) - Ways and Means.

Information Source(s): Comptroller's Office; Judiciary (Administrative Office of the Courts); Maryland Department of Agriculture; Maryland Department of Health; Maryland Food Center Authority; Department of Legislative Services

Fiscal Note History: First Reader - January 29, 2024
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Analysis by: Elizabeth J. Allison

Direct Inquiries to:
(410) 946-5510
(301) 970-5510