

Department of Legislative Services
 Maryland General Assembly
 2025 Session

FISCAL AND POLICY NOTE
 First Reader

House Bill 483 (Delegate Ziegler, *et al.*)
 Ways and Means

Income Tax Credit - Venison Donation - Alterations

This bill repeals the \$300 limit on the amount of venison donation tax credits an individual may claim against the State income tax for any tax year. **The bill takes effect July 1, 2025, and remains effective until the termination of Chapters 769 and 770 of 2024 (currently scheduled for June 30, 2029). The bill applies to tax year 2025 and beyond (through tax year 2028, per the existing sunset provisions of Chapters 769 and 770).**

Fiscal Summary

State Effect: General fund revenues decrease by an estimated \$380,000 annually in FY 2026 through 2029, as discussed below. The Comptroller’s Office can implement the bill’s change with existing budgeted resources.

(in dollars)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
GF Revenue	(\$380,000)	(\$380,000)	(\$380,000)	(\$380,000)	\$0
Expenditure	0	0	0	0	0
Net Effect	(\$380,000)	(\$380,000)	(\$380,000)	(\$380,000)	\$0

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 769 and 770 reauthorized, with modifications, the nonrefundable venison donation income tax credit for tax years 2024 through 2028. (The credit was previously authorized for tax years 2018 through 2022, and the program terminated June 30, 2023.) Per Chapters 769 and 770, an individual who hunts and harvests an antlerless deer for donation to a charitable venison donation program may claim a nonrefundable 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. The program terminates June 30, 2029.

Venison Donation Grant Program

Chapter 446 of 2021 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 \$380,000 annually in fiscal 2026 through 2029 due to an increase in the amount of tax credits claimed against the personal income tax for tax years 2025 through 2028. This estimate is based on venison donation tax credit claims for tax years 2018 through 2020 (as reported by the Comptroller's Office in a 2022 report to the General Assembly) and assumes that taxpayers will claim the credit for a similar number of donations under the bill.

Additional Information

Recent Prior Introductions: Similar legislation has not been introduced within the last three years.

Designated Cross File: None.

Information Source(s): Comptroller's Office; Maryland Department of Agriculture; Department of Natural Resources; Maryland Food Center Authority; Department of Legislative Services

Fiscal Note History: First Reader - February 2, 2025
km/jrb

Analysis by: Elizabeth J. Allison

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