

# SENATE BILL 935

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CF HB 903

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By: **Senators Corderman, West, Salling, Carozza, Watson, Simonaire, and Ready**  
Introduced and read first time: February 6, 2026  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Donations to Food Banks and Other**  
3 **Charitable Entities**

4 FOR the purpose of allowing a subtraction under the Maryland income tax for donations of  
5 certain food and monetary gifts made by a taxpayer during the taxable year to  
6 certain charitable entities that provide food at no charge to individuals in need; and  
7 generally relating to a subtraction under the Maryland income tax for donations of  
8 food or monetary gifts to charitable entities.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – General  
11 Section 10–208(a) and 10–308(a)  
12 Annotated Code of Maryland  
13 (2022 Replacement Volume and 2025 Supplement)

14 BY adding to  
15 Article – Tax – General  
16 Section 10–208(dd)  
17 Annotated Code of Maryland  
18 (2022 Replacement Volume and 2025 Supplement)

19 BY repealing and reenacting, with amendments,  
20 Article – Tax – General  
21 Section 10–308(b)  
22 Annotated Code of Maryland  
23 (2022 Replacement Volume and 2025 Supplement)

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

26 **Article – Tax – General**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 10-208.

2 (a) In addition to the modification under § 10-207 of this subtitle, the amounts  
3 under this section are subtracted from the federal adjusted gross income of a resident to  
4 determine Maryland adjusted gross income.

5 (DD) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE  
6 MEANINGS INDICATED.

7 (II) "DONATION" MEANS AN IRREVOCABLE GIFT OF FOOD OR  
8 CASH THAT IS SPECIFICALLY DESIGNATED FOR THE PURCHASE OF FOOD.

9 (III) "FOOD BANK" MEANS:

10 1. A NONPROFIT ORGANIZATION LOCATED IN THE STATE  
11 THAT:

12 A. IS QUALIFIED AS TAX EXEMPT UNDER § 501(C)(3) OF  
13 THE INTERNAL REVENUE CODE; AND

14 B. IS ESTABLISHED AND OPERATING PRIMARILY FOR  
15 THE PURPOSE OF PROVIDING FOOD AT NO CHARGE TO INDIVIDUALS IN NEED; OR

16 2. AN ENTITY IN THE STATE THAT IS ESTABLISHED BY A  
17 LOCAL GOVERNMENT OR IS A UNIT OF LOCAL GOVERNMENT THAT OPERATES  
18 PRIMARILY FOR THE PURPOSE OF PROVIDING FOOD AT NO CHARGE TO INDIVIDUALS  
19 IN NEED.

20 (IV) "QUALIFIED CHARITABLE ENTITY" MEANS A FOOD BANK,  
21 HOMELESS SHELTER, DOMESTIC VIOLENCE SHELTER, RELIGIOUS ORGANIZATION,  
22 OR OTHER CHARITABLE ORGANIZATION THAT HAS REGISTERED WITH THE  
23 COMPTROLLER AS A DISTRIBUTOR OF FOOD THAT IS PROVIDED AT NO CHARGE TO  
24 INDIVIDUALS IN NEED.

25 (2) SUBJECT TO THE LIMITATIONS OF THIS SUBSECTION, THE  
26 SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION INCLUDES UP TO  
27 \$1,000 OF DONATIONS MADE BY A TAXPAYER DURING THE TAXABLE YEAR TO A  
28 QUALIFIED CHARITABLE ENTITY.

29 (3) TO QUALIFY FOR THE SUBTRACTION UNDER THIS SUBSECTION,  
30 THE TAXPAYER SHALL FILE WITH THE TAXPAYER'S INCOME TAX RETURN:

(I) THE NAME OF EACH QUALIFIED CHARITABLE ENTITY TO WHICH A DONATION WAS MADE;

(II) PROOF OF THE VALUE OF THE DONATION; AND

(III) ANY OTHER INFORMATION THAT THE COMPTROLLER REQUIRES.

(4) THE COMPTROLLER SHALL ADOPT REGULATIONS TO CARRY OUT THE PROVISIONS OF THIS SUBSECTION, INCLUDING THE CRITERIA AND PROCEDURES FOR REGISTRATION AS A QUALIFIED CHARITABLE ENTITY.

10-308.

(a) In addition to the modification under § 10-307 of this subtitle, the amounts under this section are subtracted from the federal taxable income of a corporation to determine Maryland modified income.

(b) The subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for an individual under:

(1) § 10-208(d) of this title (Enhanced agricultural management equipment expenses);

(2) § 10-208(i) of this title (Reforestation or timber stand expenses);

(3) § 10-208(k) of this title (Wage expenses for targeted jobs);

(4) § 10-208(p) of this title (Elevator handrails in health care facilities);

(5) § 10-208(z) of this title (Donations to diaper banks and other charitable entities); [and]

(6) § 10-208(bb) of this title (Trade or business expenses of a licensed or registered cannabis grower, processor, dispensary, or any other cannabis establishment);  
AND

(7) § 10-208(dd) OF THIS TITLE (DONATIONS TO FOOD BANKS AND OTHER CHARITABLE ENTITIES).

SECTION 2. AND BE IT FURTHER ENACTED, That on or before January 1, 2029, the Comptroller shall report to the General Assembly, in accordance with § 2-1257 of the State Government Article, on whether donations of food or cash that is specifically designated for the purchase of food to charitable entities that provide food at no charge to individuals in need have increased following the effective date of this Act and, if so, whether

1 the subtraction modification under § 10–208(dd) of the Tax – General Article, as enacted  
2 under Section 1 of this Act, has contributed to that increase.

3       SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
4 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025, but  
5 before January 1, 2029. It shall remain effective for a period of 3 years and, at the end of  
6 June 30, 2029, this Act, with no further action required by the General Assembly, shall be  
7 abrogated and of no further force and effect.