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MAJORITY LEADER

Ways and Means Committee
Chair, Revenues Subcommittee



The Maryland House of Delegates
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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Sponsor Testimony
House Bill 7: Income Tax Credit - Venison Donation Expenses -
Montgomery County Deer Donation Program

Madame Chair, members of the Ways and Means Committee,

During the 2018 Legislative Session, this Committee created a small tax credit to offset costs for hunters that donate venison to food banks and other institutions that provide venison as food for Marylanders in need. This tax credit accomplishes this by allowing hunters to receive a tax credit of up to \$50 to refund some of the cost of butchering and processing a legally harvested deer. However, as written, hunters that donate venison to the Montgomery County Deer Donation Program are entirely ineligible for this credit. This is the case because, in an effort to further incentivize the donation of venison and address food insecurity, Montgomery County taxpayers bear the cost of butchering and processing a donated deer carcass. Since that cost is passed on to the taxpayers, the hunters who donate the deer are unable to receive the tax credit despite incurring all other costs associated with hunting.

In my view, and those of hunters in Montgomery County, it is inappropriate to provide this tax credit to hunters in some jurisdictions but not those in others. House Bill 7 is designed to correct this oversight and omission of hunters who donate through Montgomery County's program. I respectfully ask the committee to give this bill a favorable report.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric Luedtke".

Delegate Eric Luedtke