

**Article – Tax - General**

§10–746.

(a) In this section, “qualified expenses” means expenses incurred to;

- (1) **HUNT AND HARVEST AN ANTLERLESS DEER;**
- (2) **TRANSPORT A DEER CARCASS OR PROCESSED DEER MEAT TO A VENISON DONATION PROGRAM IDENTIFIED UNDER THIS SECTION; OR**
- (3) butcher and process an antlerless deer for human consumption.

(b) Subject to the limitations of this section, an individual who hunts and harvests an antlerless deer **IN COMPLIANCE WITH STATE HUNTING LAWS AND REGULATIONS** may claim a credit against the State income tax for up to \$50 of the qualified expenses incurred by the individual if:

(1) the hunting and harvesting of the deer complies with State hunting laws and regulations **INCLUDING IN MONTGOMERY COUNTY**; and

(2) the individual donates the processed deer meat to a venison donation program administered by:

- (i) an organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code; **OR**
- (ii) **THE MONTGOMERY COUNTY DEER DONATION PROGRAM**

(c) (1) For any taxable year, the total amount of credits an individual may claim under this section may not exceed \$200, unless the individual harvested each deer for which the credits are claimed in accordance with a deer management permit.

(2) The unused amount of the credit for any taxable year may not be carried over to any other taxable year.

(d) An individual who claims the credit under this section shall have the immunity from liability described under § 5–634 of the Courts and Judicial Proceedings Article for donated food.