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Budget and Taxation Committee

*Subcommittees*

Capital Budget

Pensions

Chair, Public Safety,  
Transportation, and Environment

Joint Committee on the Chesapeake and  
Atlantic Coastal Bays Critical Area

Chair, Joint Subcommittee on  
Program Open Space/Agricultural  
Land Preservation

THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

January 31, 2024

**Testimony in Favor of SB 440**  
**Income Tax Credit - Venison Donation**

Chairman Guzzone, Vice-Chair Rosapepe, and members of the Budget and Taxation Committee,

I respectfully request a favorable report of Senate Bill 440 to reinstate the deer donation tax credit program and update the amount to more accurately reflect the cost of processing. I extend my gratitude to this Committee for your work on launching this program in 2018 and updating it in 2021.

Deer donation programs serve a dual purpose of providing critical protein to food banks across Maryland while helping to control the deer population. Deer donation was incentivized in tax years 2018-2022 by a tax credit to supplement hunters for the cost they pay for processing the deer prior to donation to food banks. This program was incredibly popular; the Comptroller's office reports that at the inception of the program in TY18, 2800 total deer were donated. This increased over time, with the Comptroller reporting over 5000 deer donated in TY22. Despite the success of this program, the tax credit reached its sunset in January 2023 and has not been available to hunters since. SB 440 reinstates this tax credit program through 2030.

SB 440 helps to control the deer population in Maryland. Importantly, the bill incentivizes the hunting of female deer who otherwise aren't sought after for trophy hunting purposes. Further, it serves to curb the damage done by deer in motor vehicle accidents, which the Department of Natural Resources reported in 2021 as the cause of 30,000-35,000 collisions per year.<sup>1</sup> This bill will also support Maryland's farmers in an effort to protect crops from damage by deer, which the Maryland Farm Bureau estimates as resulting in \$60 million in crop loss annually in Maryland.<sup>2</sup>

Since the program launched in TY18, the cost of deer processing has increased, causing the prior amount of \$50 per donated deer to become a less enticing incentive to donate deer as it did not cover the cost of processing. SB 440 updates this incentive amount to more accurately reflect the cost of processing, setting the credit at \$75 per deer with a cap of \$300 per year.

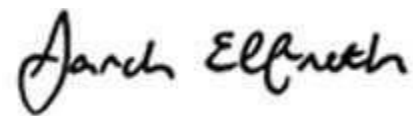
<sup>1</sup> <https://dnr.maryland.gov/wildlife/Documents/Maryland-Annual-Deer-Report-2020-2021.pdf>

<sup>2</sup> [https://mda.maryland.gov/Documents/Crop%20Damage%20from%20Deer%20in%20Maryland%20\(MFB\).pdf](https://mda.maryland.gov/Documents/Crop%20Damage%20from%20Deer%20in%20Maryland%20(MFB).pdf)

Effectively incentivizing hunters to donate deer to food banks will make more protein available for Marylanders in need but also support the control of the deer population. Senate Bill 440 ensures that these dual benefits are once again experienced across Maryland.

I urge a favorable report on Senate Bill 440.

Sincerely,

A handwritten signature in black ink that reads "Sarah Elfreth". The signature is written in a cursive, flowing style.

Senator Sarah Elfreth  
District 30