

# HOUSE BILL 175

Q3  
HB 483/25 – W&M

(PRE-FILED)

6lr1383  
CF SB 961

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By: **Delegates Ziegler, Guyton, T. Morgan, Ruth, and Schindler Schindler, Buckel, Griffith, Hartman, Hornberger, Miller, Patterson, and Wims**

Requested: October 28, 2025

Introduced and read first time: January 14, 2026

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 26, 2026

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

### 2 **Income Tax Credit – Venison Donation – Alterations**

3 FOR the purpose of ~~repealing the limitation on~~ increasing the maximum amount of a credit  
4 against the State income tax that an individual may claim for certain expenses  
5 incurred for a donation of deer meat to certain organizations; and generally relating  
6 to an income tax credit for the donation of deer meat.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 10–746  
10 Annotated Code of Maryland  
11 (2022 Replacement Volume and 2025 Supplement)

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

### 14 **Article – Tax – General**

15 10–746.

16 (a) In this section, “qualified expenses” means expenses incurred to butcher and  
17 process an antlerless deer for human consumption.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (b) Subject to the limitations of this section, an individual who hunts and harvests  
2 an antlerless deer may claim a credit against the State income tax for up to \$75 of the  
3 qualified expenses incurred by the individual if:

4 (1) the hunting and harvesting of the deer complies with State hunting  
5 laws and regulations; and

6 (2) the individual donates the processed deer meat to a venison donation  
7 program administered by an organization that is exempt from taxation under § 501(c)(3) of  
8 the Internal Revenue Code.

9 (c) ~~¶~~(1) For any taxable year, the total amount of credits that an individual may  
10 claim under this section may not exceed ~~\$300~~ **\$600**, unless the individual harvested each  
11 deer for which the credits are claimed in accordance with a deer management permit.

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

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

16 (e) On or before January 31 each year, each venison donation program that  
17 accepts a donation under this section shall report to the Comptroller the following  
18 information for the immediately preceding taxable year:

19 (1) the name and home address of each donor who intended to claim the  
20 income tax credit under this section; and

21 (2) the number of deer donated by each donor who intended to claim the  
22 income tax credit under this section.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
24 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025. It  
25 shall remain effective until the taking effect of the termination provision specified in  
26 Section 2 of Chapters 769 and 770 of the Acts of the General Assembly of 2024. If that  
27 termination provision takes effect, this Act shall be abrogated and of no further force and  
28 effect. This Act may not be interpreted to have any effect on that termination provision.