

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019

H

2

HOUSE BILL 208  
Committee Substitute Favorable 3/12/19

Short Title: Credit for Donating Deer Meat.

(Public)

Sponsors:

Referred to:

February 28, 2019

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A TAX CREDIT FOR DONATING AND PROCESSING OF DEER  
3 MEAT FOR DONATION TO CHARITABLE ORGANIZATIONS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Part 2 of Article 4 of Chapter 105 of the General Statutes is amended  
6 by adding a new section to read:

7 **"§ 105-153.11. Credit for donating deer meat.**

8 (a) Processing Credit. – A taxpayer that is a meat processor that contracts with a nonprofit  
9 organization engaged in distributing food to the needy to process legally harvested deer for  
10 donation to that nonprofit organization is eligible for a credit against the tax imposed by this Part.  
11 The amount of the credit is equal to twenty-five dollars (\$25.00) per deer carcass processed and  
12 donated. In order to be eligible for the credit allowed in this subsection, the meat processor must  
13 have no citations in the preceding three years for failure to be in compliance with any rules  
14 applicable to the handling or processing of meat or meat food products promulgated by The  
15 Board of Agriculture, the United States Department of Agriculture, or any other entity regulating  
16 meat processing.

17 (b) Donation Credit. – A taxpayer who donates a deer the taxpayer has legally harvested  
18 to a meat processor described in subsection (a) of this section for distribution to the needy is  
19 eligible for a credit against the tax imposed by this Part. The amount of the credit is equal to  
20 twenty-five dollars (\$25.00) per deer carcass harvested and donated. In order to be eligible for  
21 the credit allowed in this subsection, the taxpayer must have no citations pertaining to wild  
22 animals in the preceding three years for violations of Subchapter 4 of Chapter 113 of the General  
23 Statutes or of any rule adopted by the Wildlife Resources Commission under the authority of that  
24 Subchapter.

25 (c) Limitations. – The credit allowed under this section is subject to the following  
26 limitations:

27 (1) The credit may not exceed the lesser of (i) the amount of tax imposed by this  
28 Part for the taxable year reduced by the sum of all credits allowable except tax  
29 payments made by or on behalf of the taxpayer or (ii) the amount of the credit  
30 multiplied by 100 deer carcasses.

31 (2) No credit is allowed for any donation for which a taxpayer claims a deduction.

32 (d) Carryforward. – Any unused portion of a credit allowed in this section may be carried  
33 forward for the succeeding five years.

34 (e) Substantiation. – Upon request, to support the credit allowed by this section, the  
35 taxpayer must file with its income tax return, for the taxable year in which the credit is claimed,



1 a certification by the Wildlife Resources Commission stating the number of deer carcasses  
2 donated and the final disposition of processed venison.  
3 (f) Sunset. – This section is repealed effective for taxable years beginning on or after  
4 January 1, 2024."  
5 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
6 2019.