

HOUSE BILL NO. 1741

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance

on _____)

(Patron Prior to Substitute—Delegate Reid)

A BILL to amend and reenact § 3.2-5144 of the Code of Virginia and to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.15, relating to income tax credit; venison donation.

Be it enacted by the General Assembly of Virginia:

1. That § 3.2-5144 of the Code of Virginia is amended and reenacted and that the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.15 as follows:

§ 3.2-5144. Exemption from civil and criminal liability in certain cases.

A. As used in this section:

"Entity" means a farmer, *hunter*, processor, distributor, wholesaler, food service establishment, restaurant, or retailer of food, including a grocery, convenience, or other store selling food or food products.

"Food donor" means an individual or entity.

"Food organization" means a food bank or any Feeding America certified food bank or food bank member charity that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code that maintains a food storage facility certified by the Department and, where required by ordinance, by the State Department of Health.

B. Any entity that donates food to any food organization for use or distribution by the organization, *including donations pursuant to § 58.1-339.15*, shall be exempt from civil liability arising from any injury or death resulting from the nature, age, condition, or packaging of the donated food. The exemption of this section shall not apply if the injury or death directly results from the gross negligence or intentional act of the donor. If the donor is a food service establishment or a restaurant, such donor shall comply with the regulations of the Board of Health with respect to the safe preparation, handling, protection, and preservation of food, including necessary refrigeration or heating methods, pursuant to the provisions of § 35.1-14.

C. No food donor or food organization shall be criminally or civilly liable for donating or receiving food past the best-by date as long as all parties are informed and the food is labeled as not meeting all labeling and date requirements. The exemption of this section shall not apply if injury or death directly results from the

gross negligence or intentional misconduct of the food donor or food organization.

D. Any farmer who gratuitously allows persons to enter upon his own land for purposes of removing any crops remaining in his fields following the harvesting thereof, shall be exempt from civil liability arising out of any injury or death resulting from the nature or condition of such land or the nature, age, or condition of any such crop. The exemption of this section shall not apply if the injury or death directly results from the gross negligence or intentional act of the farmer.

§ 58.1-339.15. Venison donation tax credit.

A. For the purposes of this section:

"Eligible donor" means a taxpayer that butchers and processes antlerless deer meat and donates such meat to a venison donation program administered by an organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

"Eligible expenditure" means the total expenditures incurred to butcher and process one antlerless deer for human consumption.

B. For taxable years beginning on and after January 1, 2025, but before January 1, 2030, an eligible donor shall be allowed a nonrefundable credit against the tax levied pursuant to § 58.1-320 for up to \$50 per eligible expenditure incurred by such donor.

C. The amount of the credit that may be claimed in any single taxable year shall not exceed the taxpayer's liability for taxes imposed by this chapter for that taxable year. If the amount of the credit allowed under this section exceeds the taxpayer's tax liability for the taxable year in which the eligible expenditure occurred, the amount that exceeds the tax liability may be carried over for credit against the income taxes of the taxpayer in the next five taxable years or until the total amount of the tax credit has been taken, whichever is sooner.

D. The Tax Commissioner shall develop guidelines for claiming the credit provided by this section. Such guidelines shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.).