

1 S.166

2 Introduced by Senator Perchlik

3 Referred to Committee on

4 Date:

5 Subject: Taxation; personal income tax; charitable contribution credit; lawfully  
6 taken game

7 Statement of purpose of bill as introduced: This bill proposes to clarify that  
8 donations of lawfully taken game qualify for the Vermont charitable  
9 contribution credit.

10 An act relating to the Vermont charitable contribution credit

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. 32 V.S.A. § 5822(d)(3) is amended to read:

13 (3) Individuals shall receive a nonrefundable charitable contribution  
14 credit against the tax imposed under this section for the taxable year. The  
15 credit shall be five percent of the first \$20,000.00 in charitable contributions  
16 made during the taxable year that are allowable under 26 U.S.C. § 170, and  
17 that shall include lawfully taken game pursuant to the requirements of  
18 10 V.S.A. part 4 and donated pursuant to the requirements of 12 V.S.A.  
19 chapter 197. This credit shall be available irrespective of a taxpayer's election  
20 not to itemize at the federal level.

1      Sec. 2. EFFECTIVE DATE

2           Notwithstanding 1 V.S.A. § 214, this act shall take effect retroactively on

3           January 1, 2024 and shall apply to taxable years beginning on and after on

4           January 1, 2024.