

Wes Moore, Governor
Aruna Miller, Lt. Governor

Kevin Atticks, Secretary
Steve Connelly, Deputy Secretary



**FARMERS FEEDING FAMILIES TAX CREDIT
PROGRAM
2024 ANNUAL REPORT**

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Report on the Farmers Feeding Families tax credit program for Calendar Year 2024.

Background

The Farmers Feeding Families Act of 2022 signed into law by Governor Moore on May 8, 2023, increased the tax credit for farmers donating food to food banks to 100 percent for all food. The original law allowed farmers to claim credit on only 50 percent of the wholesale value of their donated food products (75 percent for organic). Wholesale values will be determined by MDA utilizing data from the U.S. Department of Agriculture and the Maryland Wholesale Produce Market, which provides daily reports on wholesale pricing for produce in Maryland.

The tax credit is capped at \$5,000 per year per farm. Exceptions may be made by the Maryland Secretary of Agriculture, allowing the tax credit to be increased from \$5,000 per farm to \$10,000 per farm. A maximum of \$100,000 in tax credits are allowed. Secretary Kevin Atticks increased the cap to \$10,000 per farm due to unused tax credit funds after consultation with the Comptroller's Office.

Participation

In the Calendar Year 2024, the Maryland Department of Agriculture issued \$66,378 in tax credits to 15 farmers. This reflects credits issued for tax years 2023 and 2024 by the date of the writing of this report.

Promotion

MDA continues to promote the tax credit at a variety of farmer meetings, including the University of Maryland Eastern Shore's Small Farmer Conference, the Maryland Farm Bureau annual meeting in December, and other smaller meetings around the state. A presentation on the program was included on the agenda of the Future Harvest conference in College Park and is planned for 2025.