



Farmers Feeding Families Tax Credit Program

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Annual Report

Report on the Farmers Feeding Families Tax Credit Program for Calendar Year 2025.

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 2025, the Maryland Department of Agriculture issued \$88,103 in tax credits to 17 farmers. This reflects credits issued for tax years 2024 and 2025 by the date of the writing of this report.