

UC Davis

UC Davis Previously Published Works

Title

State Responses to Federal Tax Reform: Appendix

Permalink

<https://escholarship.org/uc/item/7xq9j2m6>

Authors

Ventry, Dennis
Shanske, Darien
Bankman, Joseph
et al.

Publication Date

2022-12-21

Peer reviewed

State Response to Federal Tax Reform

**by Joseph Bankman, David Gamage, Jacob Goldin,
Daniel Hemel, Darien Shanske, Kirk J. Stark,
Dennis J. Ventry Jr., and Manoj Viswanathan**

Reprinted from *State Tax Notes*, May 7, 2018, p. 557

State Response to Federal Tax Reform

by Joseph Bankman, David Gamage, Jacob Goldin, Daniel Hemel, Darien Shanske, Kirk J. Stark, Dennis J. Ventry Jr., and Manoj Viswanathan

Joseph Bankman is the Ralph M. Parsons Professor of Law and Business and Jacob Goldin is an assistant professor of law at Stanford Law School; David Gamage is a professor of law at Indiana University School of Law; Daniel Hemel is an assistant professor of law at the University of Chicago Law School; Darien Shanske and Dennis J. Ventry Jr. are professors of law at the University of California, Davis, School of Law; Kirk J. Stark is the Barrall Family Professor of Tax Law and Policy at the University of California, Los Angeles, School of Law; and Manoj Viswanathan is an associate professor of law at the University of California, Hastings, College of the Law.

This appendix is part of the special report "State Responses to Federal Tax Reform: Charitable Tax Credits," *State Tax Notes*, Apr. 30, 2018, p. 433.

Charitable Tax Credits by State

State	Title of Credit	Description	Amount of Credit	Statute
Alabama	Credit for contributions made to a scholarship granting organization	Contributions to scholarship granting organizations (SGOs), nonprofits that provide private school scholarships to students in need.	100% of the total contributions up to 50% of the tax liability of the taxpayer, not to exceed \$50,000; a taxpayer may carry forward a tax credit for up to three years; statewide cumulative \$30 million per year.	Ala. Code section 16-6D-9.
Alabama	Credit for contributions made to the Career-Technical Dual Enrollment Program	Contributions to the Department of Postsecondary Education for qualifying educational expenses directly associated with the Career-Technical Dual Enrollment Program, a program for eligible high school students to enroll in college-level career technical education courses offered at Alabama Community College System institutions.	50% of the total contributions up to 50% of the tax liability of the taxpayer, not to exceed \$500,000; a taxpayer may carry forward a tax credit for up to three years; statewide cumulative \$5 million per year.	Ala. Code section 16-60-351. See also definitions at Ala. Code section 16-60-350.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Alabama	Growing Alabama credit	Contributions to approved local economic development organizations. The growing Alabama credit is repealed following the close of fiscal year 2020. The repeal will not cause a reduction or suspension of any credits awarded for years during which the credit was in effect.	100% of the total contributions up to 50% of the tax liability of the taxpayer; a taxpayer may carry forward a tax credit for up to five years; statewide cumulative \$10 million per year. To the extent that a growing Alabama credit is used by a taxpayer, the taxpayer will not be allowed any deduction which would otherwise been allowed for the taxpayer's contribution.	Ala. Code section 40-18-413.
Alabama	Neighborhood infrastructure authority project credit	Voluntary assessments paid under the Neighborhood Infrastructure Incentive Plan Act of 2011 for neighborhood infrastructure projects. Note that this Act expired Dec. 31, 2015. However, all local neighborhood infrastructure authorities created under the act, in existence as of Dec. 31, 2015, must continue in existence until all existing projects of the authority are completed and the authority seeks dissolution.	10% of the amount of assessment paid, not to exceed \$1,000 in any tax year, for a period not exceeding 10 successive tax years.	Ala. Code section 11-71-11. See also definitions at Ala. Code section 11-71-2 and sunset provision at Ala. Code section 11-71-12.
Arizona	Contributions to qualifying charitable organizations	Contributions to a qualifying charitable organization other than a qualifying foster care charitable organization.	Up to \$400 for a single individual or head of household or \$800 for a married couple filing jointly; unused credit may be carried forward up to five years.	Ariz. Rev. Stat. Ann. section 43-1088(A).
Arizona	Contributions to qualifying foster care charitable organizations.	Contributions to a qualifying foster care charitable organization.	Up to \$500 for a single individual or head of household or \$1,000 for a married couple filing jointly; unused credit may be carried forward up to five years.	Ariz. Rev. Stat. Ann. section 43-1088(B).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Arizona	Contributions to private school tuition organization.	Contributions to a school tuition organization (STO).	For tax year 2016, up to \$545 for a single individual or head of household or \$1,090 for a married couple filing jointly; these figures are adjusted annually for inflation.	Ariz. Rev. Stat. Ann. section 43-1089.
Arizona	Contributions to certified school tuition organization – individual.	Contributions to an STO, if the taxpayer's contribution to an STO exceeds the maximum contribution allowed for the credit for contributions to private STO.	For tax year 2016, up to \$542 for a single individual or head of household or \$1,083 for a married couple filing jointly; these figures are adjusted annually for inflation; unused credit may be carried forward for up to five years.	Ariz. Rev. Stat. Ann. section 43-1089.03.
Arizona	Pro rata credit for contributions by an S corporation to school tuition organizations.	Pro rata amount of contributions made by an S corporation under Ariz. Rev. Stat. Ann. section 43-1183(F) or Ariz. Rev. Stat. Ann. section 43-1184(F) or both (section 43-1183 provides a corporate income tax credit for voluntary cash contributions to a certified school tuition organization, and section 43-1184 provides a corporate income tax credit for voluntary cash contributions to certified school tuition organizations for displaced students or students with disabilities).	Co-owners of the S corporation may each claim the pro rata share of the credit allowed under the relevant corporate tax statutes based on their ownership interests; the total credits allowed to all the owners may not exceed the amount that would have been allowed a sole owner of the corporation; unused credit may be carried forward up to five years.	Ariz. Rev. Stat. Ann. section 43-1089.04.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Arizona	Contributions made or fees paid to public schools	Contributions made (or fees paid) to a public school in Arizona for: (1) standardized testing for college credit or readiness offered by an educational testing organization; (2) career and technical education industry certification assessment; (3) prep. courses and materials for standardized testing; (4) CPR training; (5) extracurricular activities; or (6) character education programs.	Up to \$200 for a single individual or head of household or \$400 for a married couple filing jointly; unused credit may be carried forward to up to five years.	Ariz. Rev. Stat. Ann. section 43-1089.01.
Arizona	Credit for donation of a school site	Donation of real property and improvements to a school district or charter school for use as a school or as a site for the construction of a school.	30% of the FMV of real property and improvements donated.	Ariz. Rev. Stat. Ann. section 43-1089.02
Arizona	Credit for donations to the military family relief fund	For tax years Dec. 31, 2007, through Dec. 31, 2018, credit for donations made to the Military Family Relief Fund.	Up to \$200 for a single taxpayer \$400 for a married couple filing jointly or the amount of tax liability after all other allowable credits are applied, whichever is lowest.	Ariz. Rev. Stat. Ann. section 43-1086.
Arkansas	Contributions in aid of construction of public roads	Contributions in aid of construction of public roads project to the Public Roads Incentive Fund.	33% of the contribution, not to exceed 50% of the net Arkansas state income tax liability after all other credits and reductions have been calculated; unused credit may be carried forward for three years.	Ark. Code Ann. section 15-4-2306.
Arkansas	Wetland and riparian zone conservation tax credit	Donations of wetland and riparian zone qualified real property interest.	50% of the donated property's FMV (excluding short term capital gain), up to \$50,000; the credit for a tax year cannot exceed the lesser of tax due or \$5,000; unused credit may be carried forward for nine years.	Ark. Code Ann. section 26-51-1505(b).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
California	College access tax credit (Prior statute repealed as of Dec. 1, 2017, but new statute authorizing the credit through 2022 became effective Jan. 1, 2018. See the statutes cited at the right.)	Contributions to the College Access Tax Credit Fund, as allocated by the California Educational Facilities Authority.	50% of the contribution; capped at \$500 million statewide.	Cal. Rev. & Tax. Code section 17053.87 (current version). See also Cal. Rev. & Tax. Code section 17053.86 (repealed Dec. 1, 2017).
California	Credit for donated agricultural products.	Donation of fresh fruits or vegetables to a food bank located in California.	15% of the qualified value of the fruits or vegetables.	Cal. Rev. & Tax. Code section 17053.88.5.
California	Credit for transportation of donated agricultural products	Costs incurred in connection with the transportation of agricultural products donated to a nonprofit charitable organization.	50% of the cost paid or incurred in connection with the transportation of the donated products; if the credit is claimed, any deduction otherwise allowed is reduced by the amount of the credit allowed; excess credits may be carried over until exhausted.	Cal. Rev. & Tax. Code section 17053.12.
California	National heritage preservation tax credits (This credit is scheduled to expire June 30, 2020.)	Contribution of property that has been approved for acceptance by the Wildlife Conservation Board.	55% of the FMV of the property; this credit is in lieu of any other credit or deduction; excess credits can be carried over for up to 15 years.	Cal. Rev. & Tax. Code section 17053.30.
Colorado	Child care contribution credit (This credit is scheduled to expire Jan. 1, 2020.)	Monetary contributions to a qualifying child care facility or program to promote child care in Colorado for children aged 12 or under; in-kind contributions are not eligible for credit.	50% of the total qualifying contribution up to \$100,000 or the taxpayers actual tax liability, whichever is less; excess credit can be carried forward for up to five years.	Colo. Rev. Stat. Ann. section 39-22-121.
Colorado	Credit for donation to food banks (This credit is scheduled to expire Jan. 1, 2020, and the credit is repealed effective Jan. 1, 2025.)	Food donated to hunger relief charitable organizations; the credit may not be claimed by taxpayers who have claimed the corporate tax credit for crop or livestock contributions or who claim a deduction for the food donation as permitted under state law.	25% of the wholesale market price or 20% of the most recent sale price, not to exceed \$5,000; excess credit may be carried forward for up to five years.	Colo. Rev. Stat. Ann. section 39-22-536.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Colorado	Credit for contributions to enterprise zone administrators	Monetary or in-kind contribution to implement the economic development plan for an enterprise zone to the designated enterprise zone administrator or to a program or organization certified to receive contributions by the zone administrator; no certification is required if the contribution is less than \$250.	25% of the total value of the contribution as certified by the zone administrator up to \$100,000 or the total income tax due, whichever is less; in-kind contributions cannot exceed 50% of the total credit claimed, i.e. the credit for in-kind contributions is no more than 12.5% of the value of the contribution up to a maximum credit of \$50,000; excess credits can be carried forward up to five years.	Colo. Rev. Stat. Ann. section 39-30-103.5.
Colorado	Gross conservation easement credit	Donations of all or part of the value of a perpetual conservation easement in gross on property they own to a governmental entity or charitable organization created at least two years before receipt of the conservation easement; the donation must be of a perpetual conservation easement in gross on real property located in Colorado and must qualify as a qualified conservation contribution.	75% of the first \$100,000 of the FMV of the donated portion of the conservation easement in gross when created and 50% of all amounts of the donation over \$100,000, up to a credit cap of \$1.5 million per donation; if a charitable deduction is claimed for federal income tax purposes, the amount deducted from federal taxable income must be added back to federal taxable income to determine Colorado taxable income.	Colo. Rev. Stat. Ann. section 39-22-522.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Colorado	Water resource conservation and development (Not available as of Jan. 1, 2015; statute is repealed effective Dec. 31, 2024.)	Subject to available funding, the Colorado Water Conservation Board can approve an instream flow incentive tax credit of water rights for income tax years beginning Jan. 1, 2009, and ending before Jan. 1, 2015; the credit is only for permanent transfers of water rights on a finding that the proposed donation will preserve the environment; the credit is not available for a water right that is for irrigation on land for which a conservation easement tax credit is claimed unless the water rights is specifically excluded from the terms of that easement.	The amount of credit is determined by the Colorado Water Conservation board and may not exceed one-half the value of the water right proposed to be donated; the Board cannot issue a credit certificate if the aggregate sum of credits approved and not yet eligible to be taken exceeds \$2 million; excess credit cannot be carried forward.	Colo. Rev. Stat. Ann. section 39-22-533.
Colorado	High Technology Scholarship Program (Repealed July 1, 2010.)	Before the repeal — Monetary contributions to the Colorado High Technology Scholarship Program; donations of stocks and bonds did not qualify.	25% of the total monetary contributions up to 15% of the income taxes due for the year the credit was claimed; excess credit could not be carried forward.	Colo. Rev. Stat. Ann. section 39-22-523.
Delaware	Land and historic resource conservation tax credit	Permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations for purposes of open space, natural resource, biodiversity conservation or historic preservation.	40% of the gift's appraised value; \$50,000 per taxpayer; Statewide \$1 million per year.	30 Del. Code Ann. section 1804.
Delaware	Neighborhood assistance credit	Credit for providing "neighborhood assistance" and for making contribution to neighborhood organizations that provide neighborhood assistance in an impoverished area or for low- and moderate- income families.	50% of the amount contributed; may not exceed \$50,000 per taxpayer, per year and no taxpayer can receive more than \$100,000 in tax credits during any three-year period; capped at \$500,000/year statewide.	30 Del. Code Ann. section 2004.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
District of Columbia	Farm to food donation credit (Repealed effective Apr. 7, 2017.)	Before the repeal — credit for food commodity donations to a District of Columbia food bank or shelter recognized as a tax-exempt organization.	Before the repeal — 50% of the value of the contributions up to \$2,500 per taxpayer; if the taxpayer elects to claim the credit, a charitable donation deduction will not be allowed; unused credit may be carried forward for five years.	D.C. Code Ann. section 47-1806.14 (repealed).
Georgia	Credit for donation of real property for conservation purposes	Donation of fee-title lands or permanent conservation easements to a government entity or qualified organization.	25% of the fair market appraised value (or the difference between the FMV and the amount paid to the donor); not to exceed \$500,000; statewide \$30 million per year.	Ga. Code Ann. section 48-7-29.12.
Georgia	Tax credit for donations to public schools	Donations to the Public Education Innovation Fund Foundation for awarding grants to public schools in Georgia (effective Jan. 2018).	The lower of the amount donated or \$1,000 (single individual or head of household), \$2,500 (married couple filing jointly), or \$10,000 (individual who is a member of a limited liability company, a shareholder of a S corporation, or a partner in a partnership; but only on portion of the income on which the tax was actually paid by the individual member of the pass through entity). Capped at \$5 million statewide per year.	Ga. Code Ann. section 48-7-29.21.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Georgia	Georgia qualified education expense tax credit	Eligible private citizens and corporations receive tax credits for donations to student scholarship organizations (SSOs) who provide student scholarships to parents of eligible children who plan to attend private schools. Amount of credit can be carried forward for five years.	Corporations are limited to a credit worth 75% of the its total income tax liability. Individuals are limited to a credit worth up to \$1,000 for an individual, \$2,500 for a married couple, or \$10,000 for an owner for a pass-through business entity. Capped at \$58 million statewide per year.	Ga. Code Ann. section 48-7-29.16.
Hawaii	School repair and maintenance credit	Contributions of in-kind services for the repair and maintenance of public schools in Hawaii.	10% of the value of contributions of in-kind services to the Hawaii school repair and maintenance fund for that tax year. Credit is limited to \$4,000 in credits per taxpayer, and \$250,000 in credits statewide.	Haw. Rev. Stat. section 235-110.2(a).
Idaho	Tax credit for contributions to educational entities	Qualified cash contributions that taxpayers make to qualified educational entities.	50% of the qualified contributions to qualified educational entities, capped at the lesser of \$500 (\$1,000 for joint returns) or 50% of the taxpayer's total income tax liability for the year. (For corporations, capped at lesser of \$5,000 or 10% of total income or franchise tax liability.)	Idaho Code section 63-3029A; Idaho Admin. Rules section 35.01.01.705(01).
Idaho	Tax credit for contributions to youth and rehabilitation facilities, centers for independent living, and nonprofit substance abuse centers	Cash or good donations a qualified youth or rehabilitation facility (or the facility's foundation) located in Idaho, to a qualified center for independent living in Idaho, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare.	50% of the amount contributed, limited to the lesser of 20% of the taxpayer's Idaho tax liability or \$100 per taxpayer (\$200 on a joint return).	Idaho Code section 63-3029C(1); Idaho Admin. Rules section 35.01.01.730(02).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Illinois	Tax credit for affordable housing donations	Donation (money, securities, or real or personal property) under the Illinois Housing Development Act for the development of affordable housing in Illinois is entitled to a credit.	50% of the value of the donation.	35 Ill. Comp. Stat. Ann. 5/214.
Illinois	Invest in kids credit	A taxpayer who makes authorized contributions to scholarship granting organizations may take a credit against Illinois income taxes under the Invest in Kids Act for tax years beginning on or after Jan. 1, 2018, and ending before Jan. 1, 2023.	75% of the total amount of qualified contributions made by the taxpayer during a tax year, not to exceed a credit of \$1 million per taxpayer. The aggregate amount of all credits the Illinois Department of Revenue may award in any calendar year may not exceed \$75 million.	35 Ill. Comp. Stat. Ann. 5/224; 35 Ill. Comp Stat. Ann. 40/10.
Indiana	Credit for contributions to Indiana institutions of higher education	Contributions to colleges located in Indiana; corporations or foundations organized and operated solely for the benefit of such colleges; and Associated Colleges of Indiana.	50% of contributions (not exceed \$100 in the case of a single return or \$200 in the case of a joint return). Corporations have credit capped at the lesser of 10% of total adjusted gross income or \$1,000.	Ind. Code section 6-3-3-5.
Indiana	Credit for contributions to the 21st Century Scholars Program (Repealed effective Jan. 1, 2017.)	Contributions made by the taxpayer during the tax year to Indiana's 21st Century Scholars Program support fund.	50% of contributions (not exceed \$100 in the case of a single return or \$200 in the case of a joint return). Corporations have credit capped at the lesser of 10% of total adjusted gross income or \$1,000.	Ind. Code section 6-3-3-5.1.
Indiana	School scholarship tax credit	Donations to SGOs that provide vouchers for low-income students to attend private schools.	Tax credit worth 50% of donation. Statewide limit \$9.5 million in the state fiscal year beginning July 1, 2016, and ending June 30, 2017.	Ind. Code section 6-3.1-30.5-7.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Indiana	Neighborhood assistance tax credit	A neighborhood assistance tax credit is available to a taxpayer that: (1) contributes to a tax-exempt "neighborhood organization" performing community services in an economically disadvantaged area; (2) provides neighborhood assistance, job training, or education for individuals not employed by the taxpayer; (3) provides community services or crime prevention services in an economically disadvantaged area; or (4) provides community services, education or job training to individuals who are ex-offenders who have completed the individuals' criminal sentences or are serving a term of probation or parole.	50% of the amount invested in the neighborhood assistance program (limited to \$25,000).	Ind. Code section 6-3.1-9-3.
Indiana	Individual development account credit	Donations to Individual Development Account Fund.	50% of the contribution, capped statewide at \$200,000.	Ind. Code section 6-3.1-18-6.
Iowa	Endow Iowa tax credit	Contributions made to an endow Iowa qualified community foundation for a permanent endowment fund established to benefit a charitable cause in Iowa.	25% of the gift. For each individual, capped at 5% of the statewide cap. Capped at \$6 million per year statewide, plus a percentage of the tax imposed on the adjusted gross receipts from gambling games.	Iowa Code section 15E.305.
Iowa	Charitable conservation contribution tax credit	Donations of qualified real property for conservation purposes.	50% of FMV, capped at \$100,000.	Iowa Code section 422.11W.
Iowa	School tuition organization tax credit	Contribution made by a taxpayer to an STO.	65% of contribution amount.	Iowa Code section 422.11S.
Iowa	Farm to food donation tax credit	Donations of food commodities to Iowa food banks.	15% of value, capped at \$5,000.	Iowa Code section 190B.104.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Kansas	Capital investment/ capital company investment	Aside from investment-related items, this credit includes: credit for contributions to the Kansas Center for Entrepreneurship; and credit for amounts contributed to a regional foundation. (There is also a credit for investing in a technology-based venture capital corporation, which includes a possible credit for gifts, donations, or grants.)	75% of the contribution amount; \$50,000 cap per contributor for contributions to the Kansas Center for Entrepreneurship; there are also caps of about \$2 million for total credits in any one fiscal year.	Kan. Stat. Ann. section 74-99c02; Kan. Stat. Ann. section 74-99c09(c)-(d); Kan. Stat. Ann. section 74-50,154(a)-(e).
Kansas	Temporary assistance to families contribution credit	For tax years before 2014, income tax credit for providing financial support to a person who would otherwise be eligible to receive aid to families with dependent children and who has entered into an agreement with the secretary for children and families. After 2014, available to corporations only.	70% of the amount of financial assistance.	Kan. Stat. Ann. section 79-32,200(e).
Kansas	Credit for contributions made to law enforcement training center (Repealed on and after Jan. 1, 2013.)	Until Jan. 1, 2013, any business firm or individual that contributes, gifts, or donates to the Kansas law enforcement training center to be used for providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill continuing education and training requirements will be allowed a credit against the tax imposed by the Kansas income tax act.	The credit amount cannot exceed 50% of the total amount contributed, gifted or donated during the tax year.	Kan. Stat. Ann. section 79-32,242.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Kansas	Credits for contributions to state higher education infrastructure improvements and maintenance projects	Taxpayers making contributions to state higher education infrastructure improvements and maintenance projects are able to apply tax credits against their income tax. Taxpayers who make prescribed contributions to a community college located in Kansas for capital improvements, a technical college for deferred maintenance or the purchase of technology or equipment, or a postsecondary educational institution located in Kansas for deferred maintenance, are allowed a credit against their income tax.	The credit amount allowed cannot exceed 60% of the total amount contributed during the tax year to a community or technical college and cannot exceed 50% to a postsecondary educational institution. After tax year 2008, contributions can be made for tax years 2009, 2010, 2011, and 2012 during the entire tax year.	Kan. Stat. Ann. section 79-32,261(a).
Kansas	Individual development accounts	For tax years prior to 2013 and after 2014, a person or entity who contributes to an individual development account reserve fund administered by a community-based organization may claim a refundable tax credit.	Up to 75% (50% before Jan. 1, 2011) of the contribution amount. Total tax credits to all taxpayers may not exceed \$500,000 in any fiscal year.	Kan. Stat. Ann. section 74-50,208.
Kansas	Historic property preservation credit	For tax years beginning on or after Dec. 31, 2006, and until June 2012, taxpayers that contribute, gift or donate at least \$1,000 to a state-owned historic site or historic site owned or operated by a tax-exempt nonprofit organization are entitled to a refundable income tax credit.	The amount of the credit is equal to 50% of the contribution, gift or donation but not exceeding \$2,500 for any one taxpayer in any one tax year. The total amount of credits allowed in any one fiscal year must not exceed \$200,000.	Kan. Stat. Ann. section 79-32,211.
Kansas	Center for entrepreneurship credit	Contributions to the Kansas Center for Entrepreneurship.	75%, capped at \$50,000 annually per taxpayer (\$2 million statewide).	Kan. Stat. Ann. section 74-99c09.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Kentucky	Agriculture or husbandry-related credits — food donation credit	Applicable to tax years beginning on or after Jan. 1, 2014, and before Jan. 1, 2018, a nonrefundable credit is available against the corporate income tax, the personal income tax and the limited liability entity tax to qualified taxpayers who donate, free of charge, edible agricultural products to a nonprofit food program operating in Kentucky.	The credit is equal to 10% of the value of the donated edible agricultural products.	Ky. Rev. Stat. Ann. section 141.392.
Kentucky	Endow Kentucky credit	Taxpayers who donate money to permanent endowment funds of qualified community foundations, county-specific component funds, or affiliate community foundations may claim a credit against the corporate or personal income taxes and the limited liability entity tax.	The nonrefundable credit will be equal to 20% of the value of the endowment gift provided by the taxpayer, not to exceed \$10,000.	Ky. Rev. Stat. Ann. section 141.438.
Louisiana	Dedicated Research Investment Fund donations (Repealed.)	Before June 17, 2013, a tax credit could be claimed for a taxpayer's cash donation to the Dedicated Research Investment Fund if the initial donation was at least \$200,000.	The credit was equal to 35% of the cash donation. Unused credit can be carried forward until it is fully used.	La. Rev. Stat. Ann. section 51:2203.
Louisiana	Donations, contributions, or sales below cost to certified community development corporations or financial institutions	Effective July 10, 2007, until Aug. 15, 2010, a tax credit is allowed in an amount equal to 25% of the amount donated, contributed, or represented by a sale below cost by the taxpayer to a certified community development corporation or a certified community development financial institution, as approved by the Department of Economic Development.	25% of the amount donated, contributed, or represented.	La. Rev. Stat. Ann. section 47:6031.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Louisiana	Credit for donation of high-technology equipment	A taxpayer who contributes, donates, or sells tangible movable property to educational institutions, below cost, is allowed a credit against Louisiana personal income tax.	The credit is computed at the rate of 29% of the property's value, or in case of sale below cost, 29% of the difference in price received for tangible movable property by the taxpayer and the value of the property.	La. Rev. Stat. Ann. section 47:37.
Louisiana	Rebates (effective Jan. 1, 2018, credits) for donations to school tuition organizations	Taxpayers who file Louisiana income tax returns can claim a rebate (effective Jan. 1, 2018, a credit) for donations they make during the tax year to an STO that provides scholarships to qualified students to attend a qualified school.	The amount of the rebate (effective Jan. 1, 2018, the credit) is equal to the amount of the taxpayer's donation used by a STO to fund a scholarship to a qualified student, excluding administrative costs. Effective for donations made on or after Jan. 1, 2018, the rebate is converted to a nonrefundable income tax credit.	La. Rev. Stat. Ann. section 47:6301.
Louisiana	Family Responsibility Program	Individuals are allowed a credit against tax in an amount equal to 24% of amount contributed to the Family Responsibility Program under La. Rev. Stat. Ann. section 46:449.	24%, up to \$144 per year or taxpayer's total tax liability.	La. Rev. Stat. Ann. section 47:297(F).
Louisiana	Playground donations	Credit for cash, equipment, goods, or services donated to a qualified playground.	Equal to the lesser of \$720 or 0.36 of the value of the cash, equipment, goods, or services donated. The total amount of the credits taken by any taxpayer during any tax year must not exceed \$1,000.	La. Rev. Stat. Ann. section 47:6008.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Maryland	Neighborhood and Community Assistance Program	An individual or business entity can claim a credit against the income tax for contributions to neighborhood and community assistance projects.	The contributions to an approved project must be worth \$500 or more in goods, money, or real property. The credit is 50% of the contributions to the Neighborhood and Community Assistance Program that are approved by the Department of Housing and Community Development. The credit cannot exceed the lesser of \$250,000 or the total amount of the tax otherwise payable for the tax year.	Md. Code Ann. Tax-Gen. section 10-704.6.
Maryland	Qualified Permanent Endowment Fund donations	Applicable to all tax years beginning after Dec. 31, 2014, a taxpayer can claim a credit against the state income tax equal to the amount of 25% of a proposed donation to a qualified permanent endowment fund at an eligible community foundation.	25% of the proposed donation value; the amount must be stated in the credit certificate issued by the Maryland Department of Housing and Community Development.	Md. Code Ann. Tax-Gen. section 10-736.
Maryland	Preservation and conservation easements	An individual or, applicable to all tax years beginning after Dec. 31, 2015, a passthrough entity, may claim a credit against the state income tax for an easement conveyed to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation or the Department of Natural Resources for the purpose of preserving open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, viewsheds, or historic properties.	For any tax year, the credit may not exceed the lesser of the state income tax for that tax year or \$5,000.	Md. Code Ann. Tax-Gen. section 10-723.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Massachusetts	Tax credit for qualified donation of land to public or private conservation agency	Qualified donations of certified land to a public or private conservation agency.	Refundable income tax credit equal to 50% of the FMV of the qualified donation, not exceeding \$75,000.	Mass. Gen. L. Chapter 62 section 6(p).
Massachusetts	Credit against taxes imposed for qualified donation of certified land to public or private conservation agency	A taxpayer making a qualified donation of certified land to a public or private conservation agency shall be allowed a refundable credit against the taxes imposed by this chapter.	The credit shall be equal to 50% of the FMV of the qualified donation. The amount of the credit that may be claimed by a taxpayer for each qualified donation shall not exceed \$75,000.	Mass. Gen. L. Chapter 63 section 38AA.
Massachusetts	Low-income housing tax credit	Effective for tax years beginning on or after Jan. 1, 2017, the low-income housing credit is allowed against the personal income tax for real or personal property donated to a tax exempt nonprofit organization that has control over the purchase, construction, or rehabilitation of a qualified Massachusetts low-income housing project and that is a certified Massachusetts community development corporation or organization, or that is determined to have a history of successful development of affordable housing projects in Massachusetts.	The total tax credit available to a taxpayer for a qualified donation is equal to 50% of the donation's value as determined by the department, which may be increased to not more than 65% if deemed necessary for the project's viability.	Mass. Gen. L. Chapter 62 section 6 l(a); l(b)(4); l(c)(1); l(c)(3).
Michigan	Credit for automobiles donated for "Wheels to Work" programs	Until Dec. 31, 2011, a taxpayer may claim a credit against the income tax equal to 50% of the FMV of an automobile donated by the taxpayer to a qualified organization that intends to provide the automobile to a qualified recipient.	50% of FMV.	Mich. Comp. Laws Ann. section 206.269.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Michigan	Charitable contributions credit	<p>Until Dec. 31, 2011, a credit is allowed against a taxpayer's Michigan personal income tax liability for charitable contributions made to the following:</p> <p>(1) Michigan, under the Faxon-McNamee Art in Public Places Act, of an artwork created by the taxpayer for display in a public place;</p> <p>(2) the state Art in Public Places Fund;</p> <p>(3) a municipality in Michigan of an artwork created by the personal effort of the taxpayer for display in a public place;</p> <p>(4) either a municipality of Michigan or a nonprofit corporation affiliated with both a municipality and an art institute located in that municipality, of money or artwork, if for benefiting an art institute located in that municipality;</p> <p>(5) a public library;</p> <p>(6) a public broadcast station that is not affiliated with an institution of higher education located in Michigan;</p> <p>(7) an institution of higher learning in Michigan;</p> <p>(8) the Michigan College Foundation;</p> <p>(9) the state museum;</p> <p>(10) the Department of State for preserving the state archives; or</p> <p>(11) a nonprofit corporation, fund, foundation, trust, or association operated for the benefit of institutions of higher learning in Michigan.</p>	50% of the charitable contribution made to an eligible institution.	Mich. Comp. Laws Ann. section 206.260.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Michigan	Credit for contributions to community foundation	Until Dec. 31, 2011, a taxpayer could claim a credit against the Michigan personal income tax for 50% of the amount contributed during the tax years to an endowment fund of a community foundation, up to \$100 for taxpayers other than a resident estate or trust or \$200 for a husband filing a joint return. For a resident estate or trust, the allowable credit could not exceed the lesser of 10% of the taxpayer's liability for the tax year before claiming this credit or \$5,000. For a resident estate or trust, the credit amount could not have been deducted in arriving at federal taxable income.	50% of the amount contributed.	Mich. Comp. Laws Ann. section 206.261.
Michigan	Contributions to a homeless shelter, food kitchen, food bank, etc. (homeless credit)	Until Dec. 31, 2011, a taxpayer could claim a credit against the Michigan personal income tax for 50% of the sum of the cash amount and, if the food items were contributed in conjunction with a program in which a vendor made a matching contribution of similar items, the value of those food items contributed during the tax year to a shelter for homeless persons, food kitchen, food bank, or other entity, the primary purpose of which was to provide overnight accommodation, food, or meals to persons who were indigent.	50% of the amount contributed.	Mich. Comp. Laws Ann. section 206.261.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Mississippi	Land conservation credit	An income tax credit for taxpayers who donate land or an interest in land for specific conservation purposes.	The credit is 50% of the allowable transaction costs involved in the donation that were incurred during the tax year. Allowable transaction costs consist of appraisal costs and engineering, surveying, maintenance, monitoring, and legal fees, including document preparation, title review, and title insurance costs. The credit is limited to the lesser of: (1) \$10,000 or (2) the tax liability for the year reduced by the sum of all other allowable credits except credits for tax payments. Any unused portion of the credit may be carried forward for 10 succeeding tax years. Further, there is a maximum limit on the use of the credit of \$10,000 over the lifetime of the taxpayer.	Miss. Code Ann. section 27-7-22.21.
Missouri	Agricultural product utilization contributor tax credit	Taxpayers who contribute to the Missouri Agricultural and Small Business Development Authority are entitled to tax credits.	100% of their contributions.	Mo. Rev. Stat. section 348.430(3); Mo. Rev. Stat. section 348.430(4); Mo. Rev. Stat. section 348.436.
Missouri	Youth opportunities credit	Taxpayers that contribute property or money to public or private programs authorized by the Department of Economic Development for Youth Opportunities and Crime Prevention are allowed a tax credit against personal income tax.	30% of property contribution or 50% of monetary contribution. The credit, however, cannot exceed \$200,000 per tax year, per taxpayer.	Mo. Rev. Stat. section 135.460.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Missouri	Residential treatment agency credit	Taxpayers are allowed a credit against personal income tax for an eligible donation made to a qualified residential treatment agency.	50% of the amount of an eligible donation.	Mo. Rev. Stat. section 135.1150(2)(3); Mo. Rev. Stat. section 135.1150(2)(5); Mo. Rev. Stat. section 135.1150(3); Mo. Rev. Stat. section 135.1150(6); Mo. Rev. Stat. section 135.1150(8); Mo. Code Regs. 13 section 35-100.010(1); Mo. Code Regs. 13 section 35-100.010(2)(B); Mo. Code Regs. 13 section 35-100.010(11).
Missouri	Champion for children tax credit	Taxpayers are allowed a nonrefundable tax credit against personal income tax for verified contributions to a CASA, child advocacy center, or crisis care center.	50% of verified contributions. The contribution must be at least \$100. The minimum amount of the champion for children tax credit is \$50.	Mo. Rev. Stat. section 135.341(2); Mo. Rev. Stat. section 135.341(5), effective Mar. 29, 2013.
Missouri	Developmental disability care provider tax credit	Taxpayers are allowed a nonrefundable tax credit against individual income tax. An "eligible donation" is a donation, which may include cash, publicly-traded stocks and bonds and real estate, received from a taxpayer by an agency that is used solely to provide direct care services to children who are Missouri residents. The amount of the tax credit claimed must not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed.	50% of the amount of an eligible donation.	Mo. Rev. Stat. section 135.1180(2)(3); Mo. Rev. Stat. section 135.1180(3); Mo. Rev. Stat. section 135.1180(5); Mo. Rev. Stat. section 135.1180(7).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Missouri	Credit for donations to local food pantries	Taxpayers are allowed a credit against personal income tax for donations of cash or unexpired food to local food pantries.	50% of the value of donations of cash or unexpired food to local food pantries, to the extent that such amounts that have been subtracted from federal taxable income are added back in the determination of Missouri taxable income, up to a maximum credit of \$2,500 per taxpayer.	Mo. Rev. Stat. section 135.647(2); Mo. Rev. Stat. section 135.647(3); Mo. Rev. Stat. section 135.647(6).
Missouri	Maternity home credit	Taxpayers who donate at least \$100 to a facility determined by the director of public safety as a maternity home are entitled to a credit against personal income tax.	50% of the donation.	Mo. Rev. Stat. section 135.600(3); Mo. Rev. Stat. section 135.600(4); Mo. Rev. Stat. section 135.600(8).
Missouri	Pregnancy resource center credit	Individual taxpayers, partners, shareholders in S corporations doing business in Missouri subject to personal income tax are entitled to a nonrefundable income tax credit against personal income tax for contributions made to qualified pregnancy resource centers.	50% of contributions made.	Mo. Rev. Stat. section 135.630(1)(5); Mo. Rev. Stat. section 135.630(2); Mo. Rev. Stat. section 135.630(3); Mo. Code Regs. 13 section 35-100.020(1); Mo. Code Regs. 13 section 35-100.020(3); Mo. Code Regs. 13 section 35-100.020(6); Mo. Code Regs. 13 section 35-100.020(12)(B).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Missouri	Donations to shelters for victims of domestic violence	Taxpayers who donate at least \$100 to a facility determined by the director of public safety as a shelter for victims of domestic violence are entitled to a credit against personal income tax. The credit claimed, however, must not exceed the taxpayer's state tax liability for the year that the credit is claimed and the maximum credit that may be claimed is \$50,000 per tax year. Any unused credit may be carried forward for four years. The contribution to a shelter is defined to include cash, stocks, bonds or other marketable securities or real property.	50% of the donation.	Mo. Rev. Stat. section 135.550; Mo. Code Regs. 13 section 40-79.010(3); Mo. Code Regs. 13 section 40-79.010(6); Mo. Code Regs. 13 section 40-79.010(10)(B).
Missouri	Innovation campus tax credit	A taxpayer is allowed a nonrefundable tax credit for donations to innovation campuses to be used solely for projects that advance learning in the areas of science, technology, engineering, and mathematics. Innovation campus is an education partnership between a Missouri high school, a 4-year higher education institution, a business, and a 2-year higher education institution.	50% of the amount of an eligible donation.	Mo. Rev. Stat. section 620.2600(2)(4); Mo. Rev. Stat. section 620.2600(3); Mo. Rev. Stat. section 620.2600(7).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Montana	College contribution credit	A taxpayer is allowed a tax credit in an amount equal to 10% of the aggregate amount of charitable contributions made by the taxpayer during the year to a foundation or a general endowment fund of: (1) the Montana university system or any unit or campus of the Montana university system; (2) a Montana private college; (3) a Montana community college that is part of a community college district; or (4) a tribal college located in Montana.	10% of the aggregate amount of charitable contributions made by the taxpayer during the year to a foundation or a general endowment fund of: (1) the Montana university system or any unit or campus of the Montana university system; (2) a Montana private college; (3) a Montana community college that is part of a community college district; or (4) a tribal college located in Montana. The maximum credit claimed is equal to \$500 or the Montana personal income tax liability, whichever is less.	Mont. Code Ann. section 15-30-2326(1).
Montana	Credit for contributions to qualified endowments	Taxpayers are entitled to a credit for contributions to a qualified endowment through a planned giving program. The credit expires Dec. 31, 2019.	A taxpayer is allowed a tax credit against income taxes in an amount equal to 40% of the present value of the aggregate amount of the charitable gift portion of a planned gift made by the individual taxpayer during the year to any qualified endowment. The maximum credit that may be claimed by a taxpayer for contributions made from all sources in a year is \$10,000.	Mont. Code Ann. section 15-30-2328.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Montana	Credit for providing access to state lands	Under the "credit for unlocking state lands program," Montana allows a credit to taxpayers who provide "qualified access to state land," meaning an access or corridor established through a taxpayer's property to a parcel of public land for recreational use and certified by the Department of Fish, Wildlife, and Parks.	The amount of the credit is \$750 (\$500 before Jan. 1, 2016) for each qualified access to state land that is provided. The maximum credit that a taxpayer may claim in a year under this provision is \$3,000 (\$2,000 before Jan. 1, 2016).	Mont. Code Ann. section 15-30-2380.
Montana	Innovative educational program credit	Donations to educational improvement accounts, which provide supplemental funding to public schools for "innovative educational programs and technology deficiencies."	100%; capped at \$150 annually per taxpayer (\$3 million statewide).	Mont. Code Ann. section 15-30-3110.
Montana	Tax credit scholarship program	Donations to school scholarship organizations that fund private school K-12 scholarship.	100%; capped at \$150 annually per taxpayer (\$3 million statewide cap in 2016, subject to change in later years).	Mont. Code Ann. section 15-30-3111.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Nebraska	Community Development Assistance Act credit	Under the Community Development Assistance Act, a credit is available against the corporate income tax, personal income tax, financial institutions franchise tax and insurance tax for contributions to a community betterment program in community development areas, which are areas that the Department of Economic Development has certified as an area of chronic economic distress. These programs are administered by nonprofit community service organizations, business development organizations, or local government units. Eligible programs involve such activities as job training, crime prevention, medical services and recreational activities.	The maximum credit is 40% of the amount it contributed to an approved program during its tax year. Credits are not allowed for activities that are a normal part of a taxpayer's business.	Neb. Rev. Stat. section 13-203.
Nebraska	Credit for volunteer responders	Each city, village, or rural or suburban fire protection district must file with the Department of Revenue a certified list of those volunteers who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters for the immediately preceding calendar year of service no later than Feb. 15. Effective for tax years beginning on or after Jan. 1, 2017, each volunteer on this list will receive a refundable \$250 credit against income tax imposed beginning with the second tax year in which the volunteer is included on the list.	\$250.	Neb. Rev. Stat. section 77-3105; Neb. Rev. Stat. section 77-2715.07(2)(d).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
New York	Conservation easement tax credit	Donation of conservation easement.	25% of the school district, county, and town real estate tax paid on the easement property (village and city taxes are not used to calculate the credit and special assessments are also not considered) available each year. Limited to \$5,000 per year.	N.Y. Tax Law section 606(kk) (McKinney).
North Carolina	Nonitemizer charitable contributions tax credit (Repealed 2014.)	Taxpayers electing the standard deduction under N.C. Gen. Stat. section 105-134.6(a2) are allowed a credit equal to 7% of the taxpayer's excess charitable contributions. The taxpayer's excess charitable contributions are the amount by which the taxpayer's charitable contributions for the tax year that would have been deductible under IRC section 170 if the taxpayer had not elected the standard deduction exceed 2% of the taxpayer's adjusted gross income.	7% of the taxpayer's excess charitable contributions.	N.C. Gen. Stat. section 105-151.26.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
North Carolina	Real property donated for public or conservation purposes (Repealed 2014.)	For tax years before 2014, an individual or passthrough entity that makes a qualified donation of an interest in real property located in North Carolina during the tax year that is useful for public beach access or use, public access to public waters or trails, fish and wildlife conservation, forestland or farmland conservation, watershed protection, conservation of natural areas, conservation of natural or scenic river areas, conservation of predominantly natural parkland, or historic landscape conservation is allowed a credit against the personal income tax.	For tax years beginning on or after Jan. 1, 2007, the aggregate amount of credit allowed to an individual in a tax year for one or more qualified donations, whether made directly or indirectly as owner of a passthrough entity, may not exceed \$250,000. In the case of property owned by a married couple, if both spouses are required to file North Carolina income tax returns, the credit allowed may be claimed only if the spouses file a joint return. The aggregate amount of credit allowed to a husband and wife filing a joint tax return may not exceed \$500,000.	N.C. Gen. Stat. section 105-151.12(a), repealed effective for tax years beginning on or after Jan. 1, 2014.
North Carolina	Oyster shell tax credit (Repealed 2014.)	Effective for tax years beginning on or after Jan. 1, 2006, and expiring for tax years beginning on or after Jan. 1, 2014, taxpayers who donate oyster shells to the Division of Marine Fisheries of the Department of Environment and Natural Resources are eligible for a tax credit against personal income tax.	\$1 per bushel of oyster shells donated.	N.C. Gen. Stat. section 105-151.30(a); N.C. Gen. Stat. section 105-151.30(f).

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
North Carolina	Donation of gleaned crops (Repealed 2014.)	For tax years before 2014, a grower who donates unharvested crops located in North Carolina to a qualifying charitable organization is allowed a credit of 10% of the season average price of the crop as determined by the North Carolina Crop and Livestock Reporting Service or the average price of the crop in the nearest local market for the month in which the crop is gleaned if the Crop and Livestock Reporting Service does not determine the season average price.	10% of the season average price of the crop.	N.C. Gen. Stat. section 105-151.14(a), repealed effective for tax years beginning on or after Jan. 1, 2014.
North Dakota	Qualified endowment credit	A credit is allowed for making a charitable gift to a qualified endowment.	The credit is equal to 40% of the charitable gift. The maximum credit that may be claimed for charitable gifts made in a tax year is \$10,000 for an individual or \$20,000 for married individuals filing a joint return. The credit may not exceed the taxpayer's income tax liability. A charitable gift used as the basis for claiming this credit may not be used as the basis for the claim of a credit under any other provision.	N.D. Cent. Code section 57-38-01.21(2).
Oklahoma	Energy Conservation Assistance Fund credit (Repealed.)	Any person or corporation may contribute monies to the Energy Conservation Assistance Fund.	Income tax credit against the state personal or corporate income tax liability of 50% of the amount contributed to the fund for the tax year in which it was made.	Okla. Stat. Revenue & Taxation 68 section 2357.6 (2010). Repealed by Laws 2013, c. 363, section 4, Jan. 1, 2014.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Oklahoma	Credit for contributions to SGOs	Contributions made by individuals or corporations to an SGO.	50% of the contribution, capped at \$1,000 (\$2,000 for joint filers). If total annual credits exceed \$1.75 million (either for individuals and married filers or for all other filers), the credit allowed will be adjusted to a percentage of total credits earned.	Okla. Stat. section 2357.206(B).
Oklahoma	Credit for contributions to educational improvement grant organizations	Contributions by individuals or corporations to an educational improvement grant organization.	50% of the contribution, capped at \$1,000 (\$2,000 for joint filers). If total credits claimed annually exceed \$1.5 million annually, the credit allowed will be adjusted to a share of \$1.5 million.	Okla. Stat. section 2357.206(C).
Oregon	Credit for contributions to Trust for Cultural Development Account	A credit is available for amounts contributed to the Trust for Cultural Development Account.	The credit is 100% of contributions to the account that are matched by an equal contribution to an Oregon cultural organization. The credit is limited to the lesser of the taxpayer's tax liability or \$500 (\$1000 for joint filers).	Or. Rev. Stat. section 315.675.
Oregon	University research tax incentives	State public universities are authorized to establish venture development funds to provide capital grants for entrepreneurial programs and "proof of concept" funding for commercially viable products and services.	The total amount of the credit allowed to a taxpayer must equal 60% of the contribution amount stated on the tax credit certificate, but may not exceed \$600,000. The credit allowed under this section in any one tax year may not exceed the tax liability of the taxpayer for the tax year.	Or. Rev. Stat. section 315.521.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Oregon	Oregon capital Corp. investment credit (Repealed.)	A taxpayer is allowed a credit for 20% of direct cash investment in the Oregon Capital Corp.	A taxpayer is allowed a credit for 20% of direct cash investment in the Oregon Capital Corp. Not more than 50% of the tax credit can be claimed in the tax year in which the investment is made. In any one year, the tax credit cannot exceed the taxpayer's tax liability.	Or. Rev. Stat. section 315.504. Repealed Jan. 1, 2006.
Oregon	Child care contribution tax credit	Contribution to the Child Care Contribution Tax Credit Program, used to financially support improvements for child care businesses.	50% of contribution (capped statewide at \$500,000).	Or. Rev. Stat. section 315.213.
Oregon	Credit for payments made to qualified scholarship programs	Credit is available to Employers that fund scholarship programs for employees and dependents.	50% of disbursements from the employer's scholarship program (capped at \$50,000 per employee).	Or. Rev. Stat. section 315.237.
Rhode Island	Credit for contributions to scholarship organizations	Rhode Island provides a credit for donations to SGOs, nonprofits that provide private school scholarships.	Tax credits are worth 75% of the contribution, or 90% if donated for two consecutive years and the second year's donation is worth at least 80% of the first year's donation. Each donor can receive only \$100,000 in tax credits each year, and cannot use surplus donations in one year to generate tax credits in future years.	R.I. Gen. Laws section 44-62-1.
South Carolina	Credit for qualified contribution to Industry Partnership Fund	Qualified contribution by taxpayer (individual or corporate) to the Industry Partnership Fund at the South Carolina Research Authority or an authority-designated affiliate.	100% of a qualified contribution, limited to \$2 million annually per taxpayer (\$6 million statewide).	S.C. Code Ann. section 12-6-3585.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
South Carolina	Credit for qualified contribution to South Carolina Hydrogen Infrastructure Development Fund (For tax years beginning after 2007 and before 2012.)	Qualified contribution by taxpayer (individual or corporate) to the South Carolina Hydrogen Infrastructure Development Fund.	25% of a qualified contribution.	S.C. Code Ann. section 12-6-3630.
South Carolina	Qualified conservation contribution credit	Donations of land or qualified property interests (conservation easement) for purposes of conservation.	25% of the total amount of the federal deduction claimed; capped at \$250/acre and \$52,500 per taxpayer per year (when combined with all other tax credits).	S.C. Code Ann. section 12-6-3515.
South Carolina	Educational credit for exceptional needs children	Individuals and businesses are awarded a tax credit for contributions to nonprofit scholarship funding organizations dedicated to providing scholarships to children with exceptional needs.	Taxpayers can claim a credit up to 60% of their total tax liability for a given year; annual statewide cap of \$11 million.	Proviso 109.11, State Fiscal Year 2017-2018 Appropriations Act, 2017 S.C. Acts 97.
Utah	Credit for Achieving a Better Life Experience account contributions (Effective for tax years starting on or after Jan. 1, 2016.)	Contributions by individuals, estates, and trusts to accounts set up under the Achieving a Better Life Experience Savings Account program, which allows states to establish tax-advantaged savings accounts for certain individuals with disabilities for their disability-related expenses.	5% of contributions.	Utah Code Ann. section 59-10-1035.
Utah	Qualified sheltered workshop cash contribution credit	Contributions made by claimants, estates, or trusts to a qualified nonprofit rehabilitation sheltered workshop facility for the handicapped operating in Utah and certified by the Department of Human Services.	50% of contributions, to maximum of \$200/year.	Utah Code Ann. section 59-10-1004.

Charitable Tax Credits by State (Continued)

State	Title of Credit	Description	Amount of Credit	Statute
Virginia	Land preservation tax credit	Donations of conservation land or easements conveyed for the purpose of historical or conservation preservation, agricultural and forest use, open space, or natural resource and biodiversity conservation.	40% of FMV of the donation, capped at \$100,000 per taxpayer annually, and \$75 million statewide.	Va. Code Ann. section 58.1-512.
Virginia	Food crop donation tax credit	Donations of food crops grown by the taxpayer (whether individual or corporate) in Virginia to a nonprofit food bank.	30% of the FMV of the food crops, capped at \$5,000 per taxpayer annually, and \$250,000 statewide.	Va. Code Ann. section 58.1-439.12:12(B).
Virginia	Neighborhood Assistance Act tax credit	Monetary donation or a donation of marketable securities to an approved neighborhood organization.	65% of the value of the donation; the minimum donation is \$500 and the maximum donation for which a credit can be obtained is \$125,000 per year. No more than \$500,000 in tax credits may be approved per year.	Va. Code Ann. section 58.1-439.24.
Virginia	Education improvement scholarships tax credit	Donations of cash or marketable securities to approved scholarship foundations that provide scholarships to eligible students for nonpublic schools.	65% of the donation. For individuals, donation must be at least \$500, and no credit will be provided for donations above \$125,000.	Va. Code Ann. section 58.1-439.26.
West Virginia	Neighborhood Investment Program tax credit	Cash, personal or real property, or stock contributions (by an individual or business) to a qualified charitable community-based organization that establishes projects to assist neighborhoods and local communities through such services as healthcare, counseling, emergency assistance, crime prevention, education, housing, job training and physical and environmental improvements.	Up to 50% of the taxpayer's eligible contribution (valued at FMV for personal or real property or stock, 75% for in-kind professional services). Capped at \$100,000 per taxpayer annually, and \$3 million statewide.	W. Va. Code section 11-13J-1-12.

■