



# State of South Carolina

## Office of the Governor

MARK SANFORD  
GOVERNOR

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May 14, 2008

The Honorable Robert W. Harrell, Jr.  
Speaker of the House of Representatives  
Post Office Box 11867  
Columbia, South Carolina 29211

Dear Mr. Speaker and Members of the House:

I am hereby vetoing and returning without my approval H. 4774, R-261.

This legislation allows meat packers, butchers, and other businesses that process deer meat for charitable giving to claim a \$50 dollar per carcass tax credit.

While I understand this well-intended attempt to encourage more charitable donations, I believe the nature of this financial incentive is legally suspect because it is at odds with our laws which prohibit the sale of wild game meat. Because a penny saved is a penny earned, this bill would offer financial consideration for wild game harvest for the first time in our state's history. This would, I believe, set a bad precedent. What would be next – \$20 for turkey, \$15 for duck, \$5 for dove?

More important, however, is the fact that this bill undermines the very principle of charitable giving. Meat packers, butchers, and meat processing plants can already claim a tax deduction on the costs associated with their charitable giving. No other tax credit for charitable giving exists in South Carolina with the exception of the conservation credit. I believe this exception was made because of the long-term and lasting benefit that will accrue to South Carolinians' quality of life by preserving open space – no such long-term benefit exists in this case. In fact, I vetoed a similar proposed measure in 2004 that would have allowed for a \$1,000 tax credit for donated organs, which was sustained by the General Assembly.

Our tax code is already cluttered with special incentives and "carve-outs." The inclusion of these special incentives would add yet another to that list. In the end, this Administration believes there are ways to incentivize charitable giving other than by further muddling the tax code. We would ask the General Assembly – as we have in the past – to stop looking at tax code issues on a case-by-case basis and instead view them from a broader perspective.

For the above reasons, I am vetoing H. 4774, R-261, and respectfully ask for your support in upholding this veto.

Sincerely,

A handwritten signature in black ink, appearing to be "MS", written over a white background.

Mark Sanford