

November 24, 2014

«Name»

«Address»

«State»

«GreetingLine»

We, the undersigned, urge Senate passage of a permanent tax provision, like the one found in H.R. 4719: America Gives More Act, that would allow *all* businesses to benefit from enhanced tax deductions for food donations.

An estimated 40 percent of food in the United States goes uneaten, making the United States an unfortunate world leader in terms of per capita food waste. Americans waste an astounding 160 billion pounds of food each year, in homes, fields, manufacturing plants, markets, schools, and restaurants. At the same time, almost 15 percent of U.S. households struggle with food insecurity. Diverting just a fraction of U.S. food waste could effectively end American food insecurity. To accomplish this, we must make it easy and cost-effective for all food sector businesses to donate safe, wholesome food to organizations that serve those in need.

The federal government offers enhanced tax deductions to incentivize food donations, but these are currently only available for C corporations – often the nation’s largest companies. In 2005, the Katrina Emergency Tax Relief Act (KETRA) extended the enhanced deduction to all businesses, including pass-through entities, allowing small businesses and farms to benefit from the deduction. The effort proved extraordinarily successful: food donations across the country increased by a notable 137%. Between 2005 and 2013, the expansion of the food donation deduction was repeatedly re-authorized, but it was allowed to expire on December 31, 2013.

Since that time, many food businesses have been hesitant to establish or continue food recovery and donation programs because they are unsure whether they will be eligible to receive the favorable tax treatment that makes donation affordable. Without the guarantee of a tax deduction, many businesses find it more cost-effective to simply throw out excess food rather than expend the time, money, and resources to store, transport, and distribute the food on a regular basis. Indeed, leading hunger-relief organizations, including Feeding America, confirm that uncertainty regarding the tax code prevents food sector businesses – especially farms, smaller retailers, and independent restaurants – from developing regular donation programs with hunger-relief organizations. This, in turn, reduces the amount of nutritious food available to Americans who are unable to make ends meet. A permanent provision in the tax code is needed to ensure that edible food nourishes people in need instead of rotting in landfills. By passing the food donation-related provisions of the America Gives More Act, the Senate can stand with socially-responsible food businesses of all types and sizes, food-insecure Americans, and the heroic charities and volunteers who fight hunger. We strongly urge you to make sure that a permanent incentive for all businesses to donate their excess food inventory is included in the end-of-the-year tax package.

We thank you for your time and consideration of this important issue. If you have questions or require further information, please contact the Harvard Food Law and Policy Clinic at flpc@law.harvard.edu.

Sincerely,

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Food Recovery Network

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FoodShift

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Food Tank: The Food Think Tank

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We Don't Waste

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Young Chefs, Inc.

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Food & Water Watch

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Zero Percent, PBC

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Montgomery County Food Council

Daniel Hoffman and Victoria Edouard, Co-
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mocofoodcouncil.org

Cc: Senator John Boozman, Senator Sherrod Brown, Senator Jerry Moran, Senator Bob Casey, Senator Dick Durbin, Senator Ron Wyden, Senator Orrin Hatch, Senator John D. Rockefeller IV, Senator Charles E. Schumer, Senator Debbie Stabenow, Senator Maria Cantwell, Senator Bill Nelson, Senator Robert Menendez, Senator Thomas R. Carper, Senator Benjamin L. Cardin, Senator Sherrod Brown, Senator Michael F. Bennet, Senator Bob Casey Jr., Senator Mark R. Warner, Senator Chuck Grassley, Senator Mike Crapo, Senator Pat Roberts, Senator Michael B. Enzi, Senator John Cornyn, Senator John Thune, Senator Richard Burr, Senator Johnny Isakson, Senator Rob Portman, Senator Patrick J. Toomey