

# DONATION FACTS

Donating surplus food not only helps feed our community members, it also supports your business's sustainability goals. Federal protections and incentives make it easier than ever to safely donate food.

## FOOD DONATIONS ARE PROTECTED FROM LIABILITY UNDER FEDERAL LAW.

- Any food facility may donate food to a food bank or to another nonprofit charitable organization for distribution to persons free of charge.
- No food facility that donates wholesome food shall be subject to civil or criminal liability or penalty for violation of any laws, regulations, or ordinances.
- A food facility that donates food will not be liable for any damage that results from the consumption of the donated food, regardless of compliance with any laws relating to the packaging, labeling, or storage after the donation.
- A food facility must handle and store the food to be donated in a safe and sanitary manner. Food donated to the less fortunate must be maintained in the same manner as food sold to your customers.



## GOOD SAMARITAN HUNGER RELIEF ACT, PL104-2101

On October 1, 1996, President Clinton signed this act to encourage donation of food and grocery products to non-profit organizations for distribution to needy individuals. This law:

- Protects you from liability when you donate to a non-profit organization;
- Protects you from civil and criminal liability should the product donated in good faith later cause harm to the needy recipient;
- Standardizes donor liability exposure. You or your legal counsel no longer have to investigate liability laws in 50 states; and
- Sets a floor of "gross negligence" or "intentional misconduct" for persons who donate grocery products.

According to the law, gross negligence is defined as "voluntary and conscious conduct by a person with knowledge (at the time of conduct) that the conduct is likely to be harmful to the health or well-being of another person."

For more information on food donations, including the full text version of the Good Samaritan Act, visit [www.feedingamerica.org/ways-to-give/corporate-and-foundations/product-partner/bill-emerson](http://www.feedingamerica.org/ways-to-give/corporate-and-foundations/product-partner/bill-emerson)

## ENHANCED TAX DEDUCTION FOR FOOD DONATIONS

Businesses donating food may qualify for an enhanced federal tax deduction under IRS Code §170(e)(3). This deduction applies to food that:

- Is apparently wholesome and intended for human consumption
- Is donated to a qualified nonprofit organization that uses it for the care of the ill, needy, or infants
- Meets quality and labeling standards required by federal, state, and local laws.

This deduction can provide greater tax benefits than the standard charitable deduction.

*Note: Consult your tax advisor or accountant to determine eligibility and ensure proper documentation.*