

SENATE No. 1536

The Commonwealth of Massachusetts

PRESENTED BY:

Anthony W. Petruccelli

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the charitable donation of apparently wholesome food.

PETITION OF:

NAME:

Anthony W. Petruccelli

DISTRICT/ADDRESS:

First Suffolk and Middlesex

SENATE No. 1536

By Mr. Petruccelli, a petition (accompanied by bill, Senate, No. 1536) of Anthony W. Petruccelli for legislation relative to the charitable donation of apparently wholesome food. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act relative to the charitable donation of apparently wholesome food.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 6 of chapter 62 of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by inserting after subsection (r) the following subsection:

3 (s)(1) As used in this subsection, the following words shall have the following meaning:

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5 “Apparently wholesome food”, as defined by section 22(b)(2) of the Bill Emerson Good
6 Samaritan Food Donation Act (42 U.S.C. 1791 (b)(2)).

7 (2) In any taxable year in which a taxpayer claims a deduction on his federal return for a
8 charitable contribution of apparently wholesome food from any trade or business of the taxpayer,
9 then the taxpayer also may claim a refundable appropriate corporate or non-corporate tax credit
10 equal to fifteen percent of the deduction. In the case of a taxpayer whose business is not
11 conducted entirely within the Commonwealth, the amount of the deduction must be apportioned,
12 as provided by law, and the credit calculated based on the apportioned deduction.

13 SECTION 2. This act takes effect upon its passage.