

112TH CONGRESS  
1ST SESSION

# H. R. 518

To amend the Internal Revenue Code of 1986 to allow Indian tribes to receive charitable contributions of apparently wholesome food.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2011

Mr. YOUNG of Alaska introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow Indian tribes to receive charitable contributions of apparently wholesome food.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CHARITABLE CONTRIBUTIONS OF APPAR-**  
4 **ENTLY WHOLESOME FOOD TO INDIAN**  
5 **TRIBES.**

6 (a) IN GENERAL.—Section 170(e)(3) of the Internal  
7 Revenue Code of 1986 is amended—

8 (1) by redesignating subparagraph (E) as sub-  
9 paragraph (F), and

1           (2) by inserting after subparagraph (D) the fol-  
2           lowing new subparagraph:

3                   “(E) SPECIAL RULE FOR INDIAN  
4           TRIBES.—

5                   “(i) IN GENERAL.—For purposes of  
6                   this paragraph, an Indian tribe (as defined  
7                   in section 7871(c)(3)(E)(ii)) shall be treat-  
8                   ed as an organization eligible to be a donee  
9                   under subparagraph (A) with respect to  
10                  apparently wholesome food (as defined in  
11                  section 22(b)(2) of the Bill Emerson Good  
12                  Samaritan Food Donation Act (42 U.S.C.  
13                  1791(b)(2)) (as in effect on the date of the  
14                  enactment of this subparagraph)) only.

15                  “(ii) USE OF PROPERTY.—For pur-  
16                  poses of subparagraph (A)(i), if the use of  
17                  the apparently wholesome food donated is  
18                  related to the exercise of an essential gov-  
19                  ernmental function of the Indian tribal  
20                  government (within the meaning of section  
21                  7871), such use shall be treated as related  
22                  to the purpose or function constituting the  
23                  basis for the organization’s exemption.”.

1           (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2010.

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