

118TH CONGRESS
2D SESSION

H. R. 9189

To amend the Internal Revenue Code of 1986 to allow charitable donations of food transportation vehicles and food storage equipment to receive the tax same treatment as charitable donations of food inventory in the case of donations to nonprofit organizations which provide food to communities in need.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2024

Ms. BARRAGÁN (for herself, Mr. CARBAJAL, Mr. CARTER of Texas, Mr. CARSON, Ms. CROCKETT, Mr. ESPAILLAT, Mr. GRIJALVA, Ms. LEE of Pennsylvania, Mr. THANEDAR, Ms. TITUS, and Mr. VARGAS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow charitable donations of food transportation vehicles and food storage equipment to receive the tax same treatment as charitable donations of food inventory in the case of donations to nonprofit organizations which provide food to communities in need.

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. SHORT TITLE.**

4 This Act may be cited as the “Feed the Community
5 Act”.

1 **SEC. 2. CHARITABLE DONATIONS OF QUALIFIED PROP-**
2 **ERTY.**

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

5 (1) in subparagraph (B)—

6 (A) by redesignating clauses (i) and (ii) as
7 subclauses (I) and (II), respectively,

8 (B) by striking “The reduction” and in-
9 sserting:

10 “(i) IN GENERAL.—Except as pro-
11 vided in clause (ii), the reduction”, and

12 (C) by adding at the end the following new
13 clause:

14 “(ii) MAXIMUM REDUCTION FOR
15 QUALIFIED PROPERTY.—In the case of
16 qualified property described in subpara-
17 graph (C)(vii), at the election of the tax-
18 payer, the reduction under paragraph
19 (1)(A) with respect to such qualified prop-
20 erty shall be no greater than 25 percent of
21 the fair market value of such qualified
22 property.”,

23 (2) in subparagraph (C)—

24 (A) in the heading, by inserting “AND
25 QUALIFIED PROPERTY” after “FOOD INVEN-
26 TORY”,

1 (B) in clause (i)—

2 (i) by inserting “or qualified prop-
3 erty” after “charitable contribution of
4 food”, and

5 (ii) in subclause (II), by inserting
6 “qualified property and, in the case of
7 food, to” after “only to”, and

8 (C) by adding at the end the following new
9 clause:

10 “(vii) QUALIFIED PROPERTY.—For
11 purposes of this subparagraph—

12 “(I) IN GENERAL.—The term
13 ‘qualified property’ means fully func-
14 tional food storage equipment or food
15 transportation vehicles which are do-
16 nated to an organization the primary
17 mission of which is to serve, deliver,
18 or otherwise provide food commod-
19 ities, food items, or prepared and
20 cooked meals to individuals and com-
21 munities in need.

22 “(II) FOOD STORAGE EQUIP-
23 MENT.—The term ‘food storage equip-
24 ment’ means—

1 “(aa) an industrial or com-
2 mercial grade refrigerator or
3 freezer,

4 “(bb) industrial racking,
5 palette racks, or other commer-
6 cial shelving used by the donee
7 for dry or temperature-controlled
8 food storage, or

9 “(cc) inventory property or
10 materials that aid in the receipt
11 or storage of perishable foods, in-
12 cluding freezer doors, insulated
13 panels and other similar mate-
14 rials and equipment.

15 “(III) FOOD TRANSPORTATION
16 VEHICLE.—The term ‘food transpor-
17 tation vehicle’ means a delivery truck,
18 delivery van, trailer, or shipping con-
19 tainer that is primarily used by the
20 donee for the storage and transpor-
21 tation of food commodities or meals to
22 individuals and communities in
23 need.”, and

24 (3) in subparagraph (D), by striking “This
25 paragraph” and inserting “Except in the case of

1 qualified property described in subparagraph
2 (C)(vii), this paragraph”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2024.

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