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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

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

Ms. BARRAGÁN introduced the following bill; which was referred to the
Committee on _____

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Feed the Community
3 Act”.

4 **SEC. 2. CHARITABLE DONATIONS OF QUALIFIED PROP-**
5 **ERTY.**

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

8 (1) in subparagraph (B)—

9 (A) by redesignating clauses (i) and (ii) as
10 subclauses (I) and (II), respectively,

11 (B) by striking “The reduction” and in-
12 serting

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

15 (C) by adding at the end the following new
16 clause:

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

26 (2) in subparagraph (C)—

1 (A) in the heading, by inserting “AND
2 QUALIFIED PROPERTY” after “FOOD INVEN-
3 TORY”,

4 (B) in clause (i)—

5 (i) by inserting “or qualified prop-
6 erty” after “charitable contribution of
7 food”, and

8 (ii) in subclause (II), by inserting
9 “qualified property and, in the case of
10 food, to” after “only to”, and

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

13 “(vii) QUALIFIED PROPERTY.—For
14 purposes of this subparagraph—

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

1 “(II) FOOD STORAGE EQUIP-
2 MENT.—The term ‘food storage equip-
3 ment’ means—

4 “(aa) an industrial or com-
5 mercial grade refrigerator or
6 freezer,

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

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

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

1 individuals and communities in
2 need.”, and

3 (3) in subparagraph (D), by striking “This
4 paragraph” and inserting “Except in the case of
5 qualified property described in subparagraph
6 (C)(vii), this paragraph”.

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