

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Edward J. Kennedy

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 encouraging the donation of food to persons in need.

PETITION OF:

NAME:

Edward J. Kennedy

DISTRICT/ADDRESS:

First Middlesex

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1016 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act encouraging the donation of food to persons in need.

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 328 of Chapter 94 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by striking out the first paragraph and inserting in place
3 thereof the following paragraph:-

4 “No person who donates food, including open-dated food whose date has passed, to a
5 nonprofit corporation for distribution or serving by such nonprofit corporation without charge or
6 at a charge sufficient only to cover the cost of handling such food, or to any other person, shall
7 be liable for civil damages for any injury arising out of the condition of such food; provided,
8 however, that at the time of donation such food is not misbranded and is not adulterated and has
9 not been manufactured, processed, prepared, handled or stored in violation of applicable
10 regulations of the Department of Public Health; and provided, further, that such injury is not the

11 result of gross negligence, recklessness or intentional misconduct of the donor or any person
12 employed by or under the control of the donor.”

13 SECTION 2. Section 328 of Chapter 94 of the General Laws, as appearing in the 2022
14 Official Edition, is hereby amended by inserting after the third paragraph the following
15 paragraph:-

16 “No food establishment, as defined in 105 CMR 590 et seq., which distributes or serves
17 food without charge or at a charge sufficient only to cover the cost of handling such food,
18 including open-dated food whose date has passed, shall be liable for civil damages for any injury
19 arising out of the condition of such food; provided, however, that at the time of distribution or
20 serving such food is not misbranded or adulterated or has not been manufactured, processed,
21 prepared, handled or stored in violation of applicable regulations of the department of public
22 health, and provided, further, that such injury is not the result of gross negligence, recklessness
23 or intentional misconduct of the nonprofit corporation or any person employed by or under the
24 control of the nonprofit corporation.”

25 SECTION 3. Chapter 63 of the General Laws, as appearing in the 2022 Official Edition,
26 is hereby amended by inserting after Section 38FF the following section:-

27 Section 38GG. (a) As used in this section, the following words shall, unless the context
28 clearly requires otherwise, have the following meanings:

29 “Food crops”, grains, fruits, nuts, or vegetables.

30 “Nonprofit food distribution organization”, means an entity located in the commonwealth
31 that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, as amended

32 or renumbered, and organized with a principal purpose of providing food to the needy or selling
33 food at a charge sufficient only to cover the cost of handling such food.

34 (2) For taxable years beginning on or after January 1, 2024, but before January 1, 2030,
35 any business corporation engaged in the business of farming as defined under 26 C.F.R 1.175-3
36 that donates food crops grown by the business corporation in the commonwealth to a nonprofit
37 food distribution organization shall be allowed a deduction from its net taxable income for the
38 taxable year of the donation. The business corporation shall be allowed a deduction in an amount
39 equal to the fair market value of such food crops donated by the business corporation to a
40 nonprofit food distribution organization during the taxable year but not to exceed an aggregate
41 deduction of \$2,000 for all such donations made by the business corporation during such year.

42 (3) A deduction shall be allowed under this section only if (i) the use of the donated food
43 crops by the donee nonprofit food distribution organization is related to providing food to the
44 needy, (ii) the donated food crops are not transferred for use outside the commonwealth or used
45 by the donee nonprofit food distribution organization as consideration for services performed or
46 personal property purchased, and (iii) the donated food crops, if sold by the donee nonprofit food
47 distribution organization, are sold at a charge sufficient only to cover the cost of handling such
48 food.

49 (4) In order to claim any deduction under this section, the business corporation making
50 the donation shall attach to the business's income tax return a written certification prepared by
51 the donee nonprofit food distribution organization. The written certification prepared by the
52 donee nonprofit food distribution organization shall identify the donee nonprofit food
53 distribution organization, the business corporation donating food crops to it, the date of the

54 donation, the number of pounds of food crops donated, and the fair market value of the food
55 crops donated. The certification shall also include a statement by the donee nonprofit food
56 distribution organization that its use and disposition of the food crops complies with the
57 requirements under paragraph 3.

58 (6) Deductions claimed by a partnership shall be allocated to the individual partners in
59 proportion to their ownership or interest in such business entity.

60 (7) The commissioner shall develop guidelines implementing the provisions of this
61 section.