



2018 New York State YMCA

Youth And Government

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FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Committee Assignment: Senate 3

Bill #: S-16

1 **Sponsors:** Hayden deCamp and Amelia Curley

2

3 **An Act To**

4 Amend section 210-b of the tax law, in relation to establishing a tax credit
5 for grocery donations to food pantries

6

7 *The People of the State of New York, represented in the Senate and*
8 *Assembly do enact as follows:*

9 **Purpose**

10 To provide underprivileged people the proper food that is needed. Providers of food
11 will receive tax credit.

12

13 **Summary of Provisions**

14 **Section 1**

15 Underprivileged people: People who cannot afford a home or general substance like
16 food to take care of themselves. Someone underprivileged doesn't have the
17 advantages privileged people have. Underprivileged people usually live in poverty.

18 A privilege is a right or an advantage, and people who are underprivileged lack such
19 rights and advantages. Many times, this word is used as a synonym for poor.

20 Eligible Taxpayer: an eligible taxpayer in this situation would be a grocery store,
21 restaurateur, food broker, food bank, an emergency food program, wholesaler,
22 catering service.

23 Qualified donation: a qualified donation would be a donation of wholesome food,
24 surplus or about-to-waste food such as, but not limited to, fruits, meats, poultry,
25 eggs, vegetables, dairy and other processed and natural foods for sale for animal
26 and human consumption

27 **Section 2**

28 §210-b of the tax law is amended by adding a new subdivision 53 to read as
29 follows:

30 53. Credit for grocery donations to food pantries. In the case of an eligible taxpayer
31 there shall be allowed a tax credit to be computed as hereinafter provided against
32 the tax imposed by this article for taxable years beginning on and after January 1st,
33 the year after. The amount of the tax credit shall be twenty-five percent of the
34 wholesale value of the eligible taxpayer's qualified donations made to any eligible
35 food pantry during the taxable year, not to exceed a cumulative amount of tax
36 credits under this section of five thousand dollars per taxable year.

37

38 **Justification**

39 Food waste has become a vast topic of discussion all around the world as countries
40 such as France have begun making grocers donate their surplus and about-to-
41 waste food. Food waste is a big problem in the United States with New York gaining
42 the title of one of states with the worst food hardships. This bill is effective and
43 needed because it will be at little cost to taxpayers, state funds, and businesses,



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44 while at the same time will greatly improve the lives of many. Around 2014, 3
45 million New Yorkers relied on food assistance programs, with one million of those
46 people being children. And around 7% of America's 9 million seniors being faced
47 with hunger, were New Yorkers. Standard of living will rise, and unnecessary waste
48 will decrease. This bill will mainly focus on the perfectly safe food grocers otherwise
49 would dispose of--approximately 43 billion pounds wasting 47 billion dollars. The
50 issue of hunger is world wide, and is growing among our nation. The number of
51 food pantries is increasing, as awareness is-- which is why this bill is being written.
52 A Tax incentive will be given to the grocers to encourage stores to donate to food
53 banks, charities and programs which will aid in addressing hunger in New York's
54 communities for a much happier and healthier New York.

55

56 **Fiscal Implications**

57 Subject to appropriation.

58

59 **Effective Date**

60 This bill will go immediately into effect on January 1st of the year after passage.