

AMENDED IN ASSEMBLY AUGUST 21, 2012

AMENDED IN ASSEMBLY AUGUST 14, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

**Assembly Joint Resolution**

**No. 19**

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**Introduced by Assembly Member Hall**

(Principal coauthor: Senator Wright)

September 8, 2011

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Assembly Joint Resolution No. 19—Relative to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AJR 19, as amended, Hall. Federal taxation.

This measure would urge the Congress of the United States to enact HR 3729 or S 166 to permanently extend and expand the federal charitable tax deduction for contributions of food inventory.

Fiscal committee: no.

1       WHEREAS, The most recent food insecurity data released by  
2 the United States Department of Agriculture in 2011 shows that  
3 nearly 49 million people are at risk of hunger today in America;  
4 and

5       WHEREAS, At the same time, billions of pounds of food are  
6 wasted each year; and

7       WHEREAS, Since 1976, the United States Congress has  
8 permitted a federal food donation tax deduction to taxpayers that  
9 are “C” corporations that donate food products to charities in need  
10 across the country; and

11       WHEREAS, This enhanced deduction was temporarily expanded  
12 to taxpayers without regard to whether the taxpayer was a “C”

1 corporation ~~non-C corporations~~, such as small businesses and  
2 farmers in 2005, with two-year extensions granted in 2006, 2008,  
3 and 2010; and

4 WHEREAS, This enhanced deduction for taxpayers without  
5 regard to whether the taxpayer was a “C” corporation ~~non-C~~  
6 ~~corporations~~ expired at the end of 2011 and is currently up for  
7 permanent reauthorization in HR 3729 and S 166; and

8 WHEREAS, This enhanced deduction encourages the donating  
9 of excess food to charity, by helping to offset the costs associated  
10 with storing and transporting the excess food; and

11 WHEREAS, Permanent reauthorization of the enhanced  
12 deduction for taxpayers without regard to whether the taxpayer  
13 was a “C” corporation ~~non-C corporations~~ is needed to maximize  
14 the potential donation opportunity; now, therefore, be it

15 *Resolved by the Assembly and the Senate of the State of*  
16 *California, jointly*, That the Legislature respectfully urges the  
17 Congress of the United States to enact HR 3729 or S 166 to  
18 permanently extend and expand the federal charitable tax deduction  
19 for contributions of food inventory; and be it further

20 *Resolved*, That the Chief Clerk of the Assembly transmit copies  
21 of this resolution to each Senator and Representative from  
22 California in the Congress of the United States.