

Assembly Joint Resolution No. 19

RESOLUTION CHAPTER 137

Assembly Joint Resolution No. 19—Relative to taxation.

[Filed with Secretary of State September 18, 2012.]

LEGISLATIVE COUNSEL'S DIGEST

AJR 19, 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.

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

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

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

WHEREAS, This enhanced deduction was temporarily expanded to taxpayers without regard to whether the taxpayer was a "C" corporation, such as small businesses and farmers in 2005, with two-year extensions granted in 2006, 2008, and 2010; and

WHEREAS, This enhanced deduction for taxpayers without regard to whether the taxpayer was a "C" corporation expired at the end of 2011 and is currently up for permanent reauthorization in HR 3729 and S 166; and

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

WHEREAS, Permanent reauthorization of the enhanced deduction for taxpayers without regard to whether the taxpayer was a "C" corporation is needed to maximize the potential donation opportunity; now, therefore, be it

Resolved by the Assembly and the Senate of the State of California, jointly, That the Legislature respectfully urges 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; and be it further

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

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