

# MARIE ALVARADO-GIL

4<sup>TH</sup> SENATE DISTRICT



## SB 353 (Alvarado-Gil): Farm to Food Bank Tax Credit

### **SUMMARY**

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SB 353 would extend the current 15% tax credit for farms that donate food products to food banks.

### **BACKGROUND**

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The Farm to Food Bank Tax Credit, also known as the Donated Fresh Fruits and Vegetables Credit, was first enacted in 2017 under AB 152 (Fuentes). This credit allows a qualified taxpayer to receive a credit for qualified donation items to a California food bank. Qualified taxpayers can receive a credit of 15% of the qualified value of the the donation. Donations can include fresh fruits and vegetables, eggs, meat products, dairy products and grains.

### **PROBLEM**

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The current program is set to sunset in 2027. Many farmers have taken part in this program with the most recent numbers showing that \$8.2m in donations were made in 2023, and \$769,499 in tax credits were given. The program should be extended indefinitely in order to continue to encourage farmers to donate fresh fruits and vegetables as well as other agricultural products to local California food banks in order for recipients to have access to healthy foods.

### **SOLUTION**

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Extending the sunset out indefinitely will ensure farmers will continue to provide fresh produce, dairy, eggs and meat products to food banks to provide healthy foods to their clients.

### **SUPPORT**

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### **STAFF CONTACT**

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Nialani Pitzer, Legislative Aide  
(916) 651-4004  
nialani.pitzer@sen.ca.gov