

106TH CONGRESS
1ST SESSION

H. R. 1325

To amend the Internal Revenue Code of 1986 to clarify the amount of the charitable deduction allowable for contributions of food inventory, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. HALL of Ohio (for himself and Mr. HOUGHTON) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to clarify the amount of the charitable deduction allowable for contributions of food inventory, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Good Samaritan Tax
5 Act”.

6 **SEC. 2. CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF**
7 **FOOD INVENTORY.**

8 (a) IN GENERAL.—Subsection (e) of section 170 of
9 the Internal Revenue Code of 1986 (relating to certain

1 contributions of ordinary income and capital gain prop-
2 erty) is amended by adding at the end the following new
3 paragraph:

4 “(7) SPECIAL RULE FOR CONTRIBUTIONS OF
5 FOOD INVENTORY.—

6 “(A) CONTRIBUTIONS BY NON-CORPORATE
7 TAXPAYERS.—In the case of a charitable con-
8 tribution of food, paragraph (3) shall be applied
9 without regard to whether or not the contribu-
10 tion is made by a corporation.

11 “(B) DETERMINATION OF FAIR MARKET
12 VALUE.—For purposes of this section, in the
13 case of a charitable contribution of food which
14 is a qualified contribution (within the meaning
15 of paragraph (3), as modified by subparagraph
16 (A) of this paragraph) and which, solely by rea-
17 son of internal standards of the taxpayer, lack
18 of market, or similar circumstances, cannot or
19 will not be sold, the fair market value of such
20 contribution shall be determined—

21 “(i) without regard to such internal
22 standards, such lack of market, or such
23 circumstances, and

24 “(ii) if applicable, by taking into ac-
25 count the price at which the same or simi-

1 lar food items are sold by the taxpayer at
2 the time of the contribution (or, if not so
3 sold at such time, in the recent past).”

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply to taxable years beginning after
6 December 31, 1999.

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