

109TH CONGRESS
1ST SESSION

H. R. 1954

To amend the Internal Revenue Code of 1986 to provide a tax credit for the transportation of food for charitable purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2005

Mr. MCGOVERN (for himself and Mrs. EMERSON) 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 provide a tax credit for the transportation of food for charitable 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 “Hunger Relief Truck-
5 ing Tax Credit Act”.

6 **SEC. 2. CREDIT FOR TRANSPORTATION OF FOOD FOR**
7 **CHARITABLE PURPOSES.**

8 (a) IN GENERAL.—Subpart B of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
 2 section:

3 **“SEC. 30B. CREDIT FOR TRANSPORTATION OF FOOD FOR**
 4 **CHARITABLE PURPOSES.**

5 “(a) ALLOWANCE OF CREDIT.—There shall be al-
 6 lowed as a credit against the tax imposed by this chapter
 7 for the taxable year an amount equal to 25 cents for each
 8 mile for which the taxpayer uses a qualified truck for a
 9 qualified charitable purpose during the taxable year.

10 “(b) QUALIFIED CHARITABLE PURPOSE.—For pur-
 11 poses of this section, the term ‘qualified charitable pur-
 12 pose’ means the transportation of food in connection with
 13 the hunger relief efforts of an organization which is de-
 14 scribed in section 501(c)(3) and is exempt from taxation
 15 under section 501(a) (other than a private foundation, as
 16 defined in section 509(a), which is not an operating foun-
 17 dation, as defined in section 4942(j)(3)).

18 “(c) QUALIFIED TRUCK.—For purposes of this sec-
 19 tion, the term ‘qualified truck’ means a truck which—

20 “(1) has a capacity of not less than 1,760 cubic
 21 square feet,

22 “(2) is owned, leased, or operated by the tax-
 23 payer, and

24 “(3) is ordinarily used for hauling property in
 25 the course of a business.

1 “(d) OTHER RULES.—

2 “(1) DENIAL OF DOUBLE BENEFIT.—No credit
3 shall be allowed under this section with respect to
4 any amount for which a deduction is allowed under
5 any other provision of this chapter.

6 “(2) NO CREDIT WHERE TAXPAYER IS COM-
7 PENSATED.—No credit shall be allowed under this
8 section if the taxpayer receives compensation in con-
9 nection with the use of the qualified truck for the
10 qualified charitable purpose.

11 “(3) CAPACITY REQUIREMENT.—No credit shall
12 be allowed under this section unless at least 50 per-
13 cent of the hauling capacity of the qualified truck
14 (measured in cubic square feet) is used for the quali-
15 fied charitable purpose.”.

16 (b) CONFORMING AMENDMENT.—The table of sec-
17 tions for subpart B of part IV of subchapter A of chapter
18 1 of the Internal Revenue Code of 1986 is amended by
19 adding at the end the following new item:

“Sec. 30B. Credit for transportation of food for charitable purposes.”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to taxable years ending after De-
22 cember 31, 2004.

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