

110TH CONGRESS  
1ST SESSION

# H. R. 3976

To amend the Internal Revenue Code of 1986 to make permanent the deduction for contributions of food inventory by all corporations.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 25, 2007

Mr. LEVIN (for himself, Mr. McDERMOTT, Mr. RAMSTAD, and Mr. CROWLEY) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for contributions of food inventory by all corporations.

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. DEDUCTION FOR CONTRIBUTIONS OF FOOD IN-**  
4 **VENTORY BY ALL CORPORATIONS MADE PER-**  
5 **MANENT.**

6 (a) IN GENERAL.—Subparagraph (C) of section  
7 170(e)(3) of the Internal Revenue Code of 1986 (relating  
8 to special rule for certain contributions of inventory and  
9 other property) is amended by striking clause (iv).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to made after December 31,  
3 2007.

