

114TH CONGRESS
1ST SESSION

H. R. 461

To amend the Internal Revenue Code of 1986 to provide tax incentives
for the donation of wild game meat.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 21, 2015

Mr. YOUNG of Alaska (for himself, Ms. KUSTER, Mr. KELLY of Pennsylvania, Mr. THOMPSON of California, Mr. COOK, Mr. HANNA, Mr. NEUGEBAUER, Mr. THOMPSON of Pennsylvania, Mr. WELCH, Mr. LOEBSACK, Mr. BENISHEK, Mr. JONES, Mr. SESSIONS, Mr. COLE, Mr. WESTERMAN, Mr. NOLAN, Mr. MARINO, Mr. FARENTHOLD, Mr. NUNNELEE, Mr. WALZ, Mr. CLEAVER, Mr. FINCHER, Mr. WEBER of Texas, Mr. CARTER of Texas, Ms. DELBENE, Mr. PEARCE, Mr. HUDSON, Mr. PETERSON, and Mr. NUGENT) 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
tax incentives for the donation of wild game meat.

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 “Wild Game Donation
5 Act of 2015”.

1 **SEC. 2. CHARITABLE DEDUCTION FOR COSTS ASSOCIATED**
 2 **WITH DONATIONS OF WILD GAME MEAT.**

3 (a) IN GENERAL.—Subsection (e) of section 170 of
 4 the Internal Revenue Code of 1986 is amended by adding
 5 at the end the following new paragraph:

6 “(8) SPECIAL RULE FOR CONTRIBUTIONS OF
 7 WILD GAME MEAT.—

8 “(A) IN GENERAL.—In the case of a chari-
 9 table contribution by an individual of qualified
 10 wild game meat, the amount of such contribu-
 11 tion otherwise taken into account under this
 12 section (after the application of paragraph
 13 (1)(A)) shall be increased by the amount of the
 14 qualified processing fees paid with respect to
 15 such contribution.

16 “(B) QUALIFIED WILD GAME MEAT.—For
 17 purposes of this paragraph, the term ‘qualified
 18 wild game meat’ means the meat of any animal
 19 which is typically used for human consumption,
 20 but only if—

21 “(i) such animal is killed in the wild
 22 by the individual making the charitable
 23 contribution of such meat (not including
 24 animals raised on a farm for the purpose
 25 of sport hunting),

1 “(ii) such animal is hunted or taken
2 in accordance with all State and local laws
3 and regulations, including season and size
4 restrictions,

5 “(iii) such meat is processed for
6 human consumption by a processor which
7 is licensed for such purpose under the ap-
8 propriate Federal, State, and local laws
9 and regulations and which is in compliance
10 with all such laws and regulations, and

11 “(iv) such meat is apparently whole-
12 some (under regulations similar to the reg-
13 ulations under section 22(b)(2) of the Bill
14 Emerson Good Samaritan Food Donation
15 Act).

16 “(C) QUALIFIED PROCESSING FEE.—For
17 purposes of this paragraph, the term ‘qualified
18 processing fee’ means any fee or charge paid to
19 a processor which fulfills the requirements of
20 subparagraph (B)(iii) for the purpose of proc-
21 essing wild game meat, but only to the extent
22 that such meat is donated as a charitable con-
23 tribution under this section.”.

24 (b) EXCLUSION OF PROCESSOR’S INCOME FROM TAX
25 EXEMPT ORGANIZATIONS.—

1 (1) IN GENERAL.—Part III of subchapter B of
 2 chapter 1 of the Internal Revenue Code of 1986 is
 3 amended by inserting after section 139E the fol-
 4 lowing new section:

5 **“SEC. 139F. CERTAIN INCOME RECEIVED FROM CHARI-**
 6 **TABLE ORGANIZATIONS.**

7 “(a) IN GENERAL.—Gross income of a qualified meat
 8 processor shall not include any amount paid to such proc-
 9 essor as a qualified processing fee by a charitable organi-
 10 zation for the processing of donated wild game meat.

11 “(b) DEFINITIONS.—For purposes of this section—

12 “(1) QUALIFIED MEAT PROCESSOR.—The term
 13 ‘qualified meat processor’ means a processor which
 14 fulfills the requirements of section 170(e)(8)(B)(iii).

15 “(2) CHARITABLE ORGANIZATION.—The term
 16 ‘charitable organization’ means an entity to which a
 17 charitable contribution may be made under section
 18 170(c) and the charitable purpose of which is to pro-
 19 vide free food to individuals in need of food assist-
 20 ance.

21 “(3) DONATED WILD GAME MEAT.—The term
 22 ‘donated wild game meat’ means qualified wild game
 23 meat (as defined in section 170(e)(8)(B), without re-
 24 gard to clause (iii) thereof) which is received as a

1 charitable contribution (as defined in section 170(c))
2 by a charitable organization.

3 “(4) QUALIFIED PROCESSING FEE.—The term
4 ‘qualified processing fee’ means any fee or charge
5 paid to a qualified meat processor for the purpose
6 of processing donated wild game meat.”.

7 (2) CLERICAL AMENDMENT.—The table of sec-
8 tions for part III of subchapter B of chapter 1 of
9 the Internal Revenue Code of 1986 is amended by
10 inserting after the item relating to section 139E the
11 following new item:

“Sec. 139F. Certain income received from charitable organizations.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to donations made, and fees re-
14 ceived, after the date of the enactment of this Act.

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