

119TH CONGRESS  
1ST SESSION

# H. R. 5809

To amend the Internal Revenue Code of 1986 to allow a credit against  
tax for food donations.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 21, 2025

Mr. THANEDAR 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 allow a  
credit against tax for food donations.

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 “Fight Hunger Act”.

5 **SEC. 2. TAX CREDIT FOR DONATIONS TO CHARITABLE OR-**

6 **GANIZATIONS THAT FEED ILL, NEEDY, OR IN-**

7 **FANTS.**

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. 30E. DONATIONS TO CHARITABLE ORGANIZATIONS**  
4 **THAT FEED ILL, NEEDY, OR INFANTS.**

5 “(a) IN GENERAL.—In the case of a taxpayer who  
6 elects the application of this section, there shall be allowed  
7 as a credit against the tax imposed by this chapter an  
8 amount equal to the qualified charitable donations made  
9 by the taxpayer during the taxable year.

10 “(b) QUALIFIED CHARITABLE DONATIONS.—

11 “(1) IN GENERAL.—For purposes of this sec-  
12 tion, the term ‘qualified charitable donation’ means  
13 any charitable contribution (as defined in section  
14 170(c)) to an organization which is described in sec-  
15 tion 501(c)(3) and exempt from tax under section  
16 501(a) (other than a private foundation, as defined  
17 in section 509(a), which is not an operating founda-  
18 tion, as defined in section 4942(j)(3)), but only if—

19 “(A) such contribution is—

20 “(i) made in cash, or

21 “(ii) is food that is apparently whole-  
22 some food, and

23 “(B)(i) such contribution is to an organi-  
24 zation that is a food bank, soup kitchen, or  
25 other organizations that would typically receive

1           donations of food to carry out the purpose or  
2           function constituting the basis for the organiza-  
3           tion’s exemption, and

4                   “(ii) in the case of a contribution of food,  
5           such food is to be used by the organization to  
6           carry out such purpose or function.

7           “(2) CERTAIN TRANSPORTATION COSTS IN-  
8           CLUDED.—Such term shall include an amount to ac-  
9           count for the use of a vehicle in the course of deliv-  
10          ering a qualified charitable donation of food. Such  
11          amount shall not exceed the standard mileage rate  
12          in effect under section 170(i) with respect to such  
13          use.

14          “(c) SPECIAL RULES.—For purposes of this sec-  
15          tion—

16                   “(1) DENIAL OF DOUBLE BENEFIT.—In the  
17          case of a taxpayer who elects the application of this  
18          section, no amount taken into account in deter-  
19          mining the credit allowed under this section shall be  
20          taken into account in determining any deduction or  
21          other credit allowed under this chapter.

22                   “(2) CARRYFORWARD.—

23                           “(A) IN GENERAL.—If the credit allowable  
24          under subsection (a) (and to which subsection  
25          (d)(2) applies) for any taxable year exceeds the

1 limitation imposed by section 26(a) for such  
2 taxable year reduced by the sum of the credits  
3 allowable under subpart A (other than this sec-  
4 tion and section 25D), such excess shall be car-  
5 ried to the succeeding taxable year and added  
6 to the credit allowable under subsection (a) for  
7 such taxable year.

8 “(B) LIMITATION.—No credit may be car-  
9 ried forward under this subsection to any tax-  
10 able year following the fifth taxable year after  
11 the taxable year in which the credit arose. For  
12 purposes of the preceding sentence, credits shall  
13 be treated as used on a first-in first-out basis.

14 “(3) SUBSTANTIATION REQUIREMENTS.—Rules  
15 similar to the rules of section 170(f)(8) shall apply  
16 for purposes of contributions taken into account  
17 under this section.

18 “(d) APPLICATION WITH OTHER CREDITS.—

19 “(1) BUSINESS CREDIT TREATED AS PART OF  
20 GENERAL BUSINESS CREDIT.—So much of the credit  
21 which would be allowed as a credit under subsection  
22 (a) for any taxable year (determined without regard  
23 to this subsection) that is attributable to cash or  
24 food from any trade or business of the taxpayer  
25 shall be treated as a credit listed in section 38(b) for

1 such taxable year (and not allowed under subsection  
2 (a)).

3 “(2) PERSONAL CREDIT.—For purposes of this  
4 title, the credit allowed under subsection (a) for any  
5 taxable year (determined after the application of  
6 paragraph (1)) shall be treated as a credit allowed  
7 under subpart A for such taxable year.”.

8 (b) PORTION OF CREDIT MADE PART OF GENERAL  
9 BUSINESS CREDIT.—Section 38(b) of such Code is  
10 amended by striking “plus” at the end of paragraph (40),  
11 by striking the period at the end of paragraph (41) and  
12 inserting “, plus”, and by adding at the end the following  
13 new paragraph:

14 “(42) the portion of the credit allowed under  
15 section 30E to which subsection (d)(1) thereof ap-  
16 plies.”.

17 (c) CONFORMING AMENDMENT.—Section 23(c)(1) of  
18 such Code is amended by striking “and section 25D” and  
19 inserting “and sections 25D and 30E”.

20 (d) CLERICAL AMENDMENT.—Subpart B of part IV  
21 of subchapter A of chapter 1 of the Internal Revenue Code  
22 of 1986 is amended by adding at the end the following  
23 new section:

“Sec. 30E. Donations to charitable organizations that feed ill, needy, or in-  
fants.”.

1       (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2025.

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