

108TH CONGRESS  
1ST SESSION

# H. R. 807

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.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2003

Mr. HOUGHTON (for himself and Mr. LEWIS of Georgia) 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 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, 2003.

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