

Zero Waste—You Make It Happen!

Food Donation— Save Money and Help Fight Hunger

Save Money, Help Your Community and Enhance Your Public Image

Instead of throwing away your excess, outdated, or damaged but edible food, donate it to your local food bank. Business owners can enjoy the following benefits:

Save Money

Food can be picked up for free instead of paying for waste hauling services. Rather than using up expensive shelf space for items that aren't selling but are still edible, donate the food to make room for new items. Businesses may also write off food donations on their tax forms (see page 2 for more information).

Help Your Community

The demand placed on food banks has been increasing while donations have been decreasing. Food bank representatives indicate their largest group served is now working families. Donating to food banks helps your potential customers and your community's economic viability.

Enhance Your Public Image

Everyone appreciates a Good Samaritan. Donating edible food proves you're a money-wise and caring member of the business community.

Food Banks—What Are They, and How Do They Work?

Food banks are community-based, professional organizations that collect food from a variety of sources. Food is stored in a warehouse, refrigerator, or freezer, and distributed to the hungry through local human service agencies.

These agencies may include community centers, soup kitchens, food pantries, shelters, senior programs, and child care centers. Many agencies visit the food bank each week to select fresh produce and packaged products for their meal programs or food pantries.



Food banks can distribute dry, refrigerated, and frozen food items; personal care and cleaning products; mislabeled and unlabeled products; obsolete promotional items; and bulk and damaged products.

Donate Prepared Foods

Most food banks collect unprepared foods such as produce and canned or frozen goods because they can be stored for a longer time. However, there are also programs that collect prepared foods that must be served quickly.

Food rescue programs collect excess prepared and perishable food and distribute it to agencies that serve people in need. These organizations are typically well run and their staffs are trained to comply with strict food safety and donation guidelines.

Food rescue programs distribute more than 100 million pounds of food each year to thousands of social service agencies. These include soup kitchens, day-care centers, and health service organizations.

Liability Protection

The Good Samaritan Food Donation Act (Public Law 104-210) made it easier for businesses to

donate to food banks and food rescue programs. Donors are protected from liability when donating to nonprofit organizations and from civil and criminal liability if a product donated in good faith later causes harm to a recipient.

The law also sets a liability floor of “gross negligence” or intentional misconduct for persons donating grocery products. It recognizes that the provision of food close to the recommended date of sale is not gross negligence. For example, cereal for retail sale marked close to code date can be donated.

Food banks protect their donors through professional management, strict standards of warehouse operation, and proper storage and handling procedures. They also use complete product tracking and recall capabilities and accurate and timely receipting.

Be a Donor

Typical food bank donors include large food manufacturers, supermarket chains, wholesalers, farmers, and organized community food drives. Prepared foods are collected from restaurants, corporate dining rooms, caterers, hotels, and other establishments. Donated foods include unserved leftovers from events, products affected by labeling regulations or manufacturing glitches, and products with expired coupons or code dates. Test-market products and canned and packaged goods from food drive collections are also donated.

Enjoy Tax Benefits

The general rule states that a taxpayer who contributes appreciated inventory or certain other ordinary income property is permitted a charitable deduction for an amount equal to the taxpayer’s basis in the contributed property (not its fair market value).

Statute was further refined to allow corporate donors an increased deduction, under certain circumstances, for contributions of ordinary income property to a public charity or to a privately operating foundation.

This information should be used only as a guide. Donors are advised to consult with their tax advisor in applying the appropriate deduction.

Additional Resources

For more information on food banks or food rescue programs, or to find a program in your area, check with the following resources.

Food Banks

California Association of Food Banks (CAFB)

P.O. Box 191028
Sacramento, CA 95819
(916) 456-2232
www.cafoodbanks.org/

CAFB was founded in 1995 to promote collaboration in response to emerging social, economic, and legislative challenges impacting hungry people in California. CAFB’s mission is to provide a unified voice among food banks to maximize their ability to build a well-nourished California.

America’s Second Harvest (A2H)

35 E. Wacker Dr., #2000
Chicago, IL 60601
1-800-771-2303
www.secondharvest.org

A2H is a national network of food banks and is the largest charitable hunger relief organization in America. It oversees the distribution of surplus food and grocery products through nearly 200 network affiliate food banks and nearly 50,000 charitable agencies.

Food Rescue Programs

Many local food rescue programs are accessible through local food banks and are also a key partner of America’s Second Harvest.

Publications

“Don’t Throw Away That Food: Strategies for Record-Setting Waste Reduction,” U.S. EPA fact sheet (EPA-530-F-98-023). Available through the Resource Conservation and Recovery Act hotline at 1-800-424-9346.

“A Citizen’s Guide to Food Recovery,” U.S. Department of Agriculture, 1996. Available from

the USDA Food Recovery Hotline and National Hunger Clearinghouse at 1-800-GLEAN-IT.

“The Good Samaritan Food Donation Act Fact Sheet,” Second Harvest National Food Bank Network. Available from the California Association of Food Banks, (916) 456-2232.

“Food For Thought: Restaurant Guide to Waste Reduction and Recycling,” CIWMB Publication #441-98-016. Available from the CIWMB Publications Clearinghouse at www.ciwmb.ca.gov/Publications/, or by calling (916) 341-6306.

Local Waste Management or Health Departments

Check the government pages of your local phone book to find your local solid waste management or environmental health department.

For More Information

The Food Scrap Management Program maintains a Web site (www.ciwmb.ca.gov/FoodWaste/) offering resources for food scrap generators. For more information, please call CIWMB staff at (916) 341-6596.

The energy challenge facing California is real. Every Californian needs to take immediate action to reduce energy consumption. For a list of simple ways you can reduce demand and cut energy costs, **Flex Your Power** and visit www.consumerenergycenter.org/flex/index.html.