

112TH CONGRESS
1ST SESSION

H. R. 3177

To amend the Internal Revenue Code of 1986 to provide a tax credit for the transportation of food for charitable purposes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 13, 2011

Mr. MCGOVERN (for himself and Mrs. EMERSON) 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 a tax credit for the transportation of food for charitable 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 “Hunger Relief Truck-
5 ing Tax Credit Act”.

6 **SEC. 2. CREDIT FOR TRANSPORTATION OF FOOD FOR**
7 **CHARITABLE PURPOSES.**

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. CREDIT FOR TRANSPORTATION OF FOOD FOR**
4 **CHARITABLE PURPOSES.**

5 “(a) ALLOWANCE OF CREDIT.—There shall be al-
6 lowed as a credit against the tax imposed by this chapter
7 for the taxable year an amount equal to 25 cents for each
8 mile for which the taxpayer uses qualified transportation
9 property for a qualified charitable purpose during the tax-
10 able year.

11 “(b) QUALIFIED CHARITABLE PURPOSE.—For pur-
12 poses of this section, the term ‘qualified charitable pur-
13 pose’ means the transportation of food in connection with
14 the hunger relief efforts of an organization which is de-
15 scribed in section 501(c)(3) and is exempt from taxation
16 under section 501(a) (other than a private foundation, as
17 defined in section 509(a), which is not an operating foun-
18 dation, as defined in section 4942(j)(3)).

19 “(c) QUALIFIED TRANSPORTATION PROPERTY.—For
20 purposes of this section, the term ‘qualified transportation
21 property’ means any trailer, semitrailer (with or without
22 tractor), container, van, medium or light truck, or other
23 property-carrying unit which—

24 “(1) does not exceed 53 feet in length and
25 80,000 pounds in gross weight,

1 “(2) is owned, leased, or operated by the tax-
2 payer, and

3 “(3) is ordinarily used for hauling property in
4 the course of a business.

5 “(d) OTHER RULES.—

6 “(1) DENIAL OF DOUBLE BENEFIT.—No credit
7 shall be allowed under this section with respect to
8 any amount for which a deduction is allowed under
9 any other provision of this chapter.

10 “(2) NO CREDIT WHERE TAXPAYER IS COM-
11 PENSATED.—No credit shall be allowed under this
12 section if the taxpayer receives compensation in con-
13 nection with the use of the qualified transportation
14 property for the qualified charitable purpose.

15 “(3) CAPACITY REQUIREMENT.—No credit shall
16 be allowed under this section unless at least 50 per-
17 cent of the hauling capacity of the qualified trans-
18 portation property (measured in cubic square feet) is
19 used for the qualified charitable purpose.”.

20 (b) CONFORMING AMENDMENT.—The table of sec-
21 tions for subpart B of part IV of subchapter A of chapter
22 1 of the Internal Revenue Code of 1986 is amended by
23 adding at the end the following new item:

“Sec. 30E. Credit for transportation of food for charitable purposes.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years ending after De-
3 cember 31, 2010.

○