

118TH CONGRESS
1ST SESSION

S. 2352

To amend the Internal Revenue Code of 1986 to exclude micro-grants for food security from gross income.

IN THE SENATE OF THE UNITED STATES

JULY 18, 2023

Ms. MURKOWSKI introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to exclude micro-grants for food security from gross income.

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. MICRO-GRANTS FOR FOOD SECURITY EX-**
4 **CLUDED FROM GROSS INCOME.**

5 (a) IN GENERAL.—Part III of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 is amended
7 by inserting after section 139I the following new sub-
8 section:

1 **“SEC. 139J. MICRO-GRANTS FOR FOOD SECURITY.**

2 “(a) IN GENERAL.—In the case of an eligible entity
3 (as defined in subsection (b)(1) of section 4206 of the Ag-
4 riculture Improvement Act of 2018 (7 U.S.C. 7518)),
5 gross income shall not include any subgrant or other fi-
6 nancial assistance received by such eligible entity under
7 such section of such Act.”.

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for part III of subchapter B of chapter 1 of the Internal
10 Revenue Code of 1986 is amended by inserting after the
11 item related to section 139I the following new item:

“Sec. 139J. Micro-grants for food security.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to amounts received in taxable
14 years beginning after the date of enactment of this Act.

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