



## Good Samaritan Hunger Relief Tax Incentive Extension Act

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The Good Samaritan Hunger Relief Tax Incentive Extension Act of 2009, S.1313, was introduced by Senator Lugar (R-IN). This legislation amends the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory. The bill improves the food donation provisions that were included in the Emergency Economic Stabilization Act of 2008 (Public Law No: 110-343). PL 110-343 extends provision from the Pension Protection Act of 2006, which extended the provisions of the Katrina Emergency Tax Relief Act of 2005, to December 31, 2009.

In summary, the Good Samaritan Hunger Relief Tax Incentive Extension Act:

- Maintains the KETRA provision to allow *any trade or business* to apply the special use deduction for contributions of inventory.
- Defines the *limitation* of the special use deduction as the lesser of the *fair market value* or *two times cost*.
- Codifies the determination of *fair market value* as the price at the time of the contribution without regard to internal standards or lack of market.

The language included in the Good Samaritan Hunger Relief Tax Incentive Act provides a simplified calculation of the deduction for all business taxpayers and codifies an important tax court ruling regarding valuation determinations. The Good Samaritan Hunger Relief Tax Incentive Extension Act of 2009 must be signed into law this year in order for any non C corporation to take advantage of the enhanced tax deduction for the donation of surplus food beyond 2009.

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