

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Support Maine Farms and Alleviate Hunger

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5219-FF is enacted to read:

§ 5219-FF. Farm donation credit

A person engaged in commercial agricultural production as defined in section 2013, subsection 1, paragraph A may claim a credit equal to the fair market value of agricultural products up to \$5,000 donated to an incorporated nonprofit food bank, food kitchen or other organization that provides free food to lowincome individuals for the purpose of alleviating hunger.

SUMMARY

This bill provides an income tax credit up to \$5,000 to persons engaged in commercial agricultural production for donations of food to incorporated nonprofit organizations that provide free food to lowincome individuals for the purpose of alleviating hunger.