

116TH CONGRESS
1ST SESSION

H. R. 2291

To amend the Internal Revenue Code of 1986 to provide tax incentives
for the donation of wild game meat.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2019

Mr. YOUNG (for himself, Mr. KELLY of Pennsylvania, Mr. LOEBSACK, and Mr.
WESTERMAN) 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
tax incentives for the donation of wild game meat.

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 “Wild Game Donation
5 Act of 2019”.

6 **SEC. 2. CHARITABLE DEDUCTION FOR COSTS ASSOCIATED**
7 **WITH DONATIONS OF WILD GAME MEAT.**

8 (a) IN GENERAL.—Subsection (e) of section 170 of
9 the Internal Revenue Code of 1986 is amended by adding
10 at the end the following new paragraph:

1 “(8) SPECIAL RULE FOR CONTRIBUTIONS OF
2 WILD GAME MEAT.—

3 “(A) IN GENERAL.—In the case of a chari-
4 table contribution by an individual of qualified
5 wild game meat, the amount of such contribu-
6 tion otherwise taken into account under this
7 section (after the application of paragraph
8 (1)(A)) shall be increased by the amount of the
9 qualified processing fees paid with respect to
10 such contribution.

11 “(B) QUALIFIED WILD GAME MEAT.—For
12 purposes of this paragraph, the term ‘qualified
13 wild game meat’ means the meat of any animal
14 which is typically used for human consumption,
15 but only if—

16 “(i) such animal is killed in the wild
17 by the individual making the charitable
18 contribution of such meat (not including
19 animals raised on a farm for the purpose
20 of sport hunting),

21 “(ii) such animal is hunted or taken
22 in accordance with all State and local laws
23 and regulations, including season and size
24 restrictions,

1 “(iii) such meat is processed for
2 human consumption by a processor which
3 is licensed for such purpose under the ap-
4 propriate Federal, State, and local laws
5 and regulations and which is in compliance
6 with all such laws and regulations, and

7 “(iv) such meat is apparently whole-
8 some (under regulations similar to the reg-
9 ulations under section 22(b)(2) of the Bill
10 Emerson Good Samaritan Food Donation
11 Act).

12 “(C) QUALIFIED PROCESSING FEE.—For
13 purposes of this paragraph, the term ‘qualified
14 processing fee’ means any fee or charge paid to
15 a processor which fulfills the requirements of
16 subparagraph (B)(iii) for the purpose of proc-
17 essing wild game meat, but only to the extent
18 that such meat is donated as a charitable con-
19 tribution under this section.”.

20 (b) EXCLUSION OF PROCESSOR’S INCOME FROM TAX
21 EXEMPT ORGANIZATIONS.—

22 (1) IN GENERAL.—Part III of subchapter B of
23 chapter 1 of the Internal Revenue Code of 1986 is
24 amended by inserting after section 139G the fol-
25 lowing new section:

1 **“SEC. 139H. CERTAIN INCOME RECEIVED FROM CHARITABLE ORGANIZATIONS.**
2

3 “(a) IN GENERAL.—Gross income of a qualified meat
4 processor shall not include any amount paid to such processor as a qualified processing fee by a charitable organization for the processing of donated wild game meat.

7 “(b) DEFINITIONS.—For purposes of this section—

8 “(1) QUALIFIED MEAT PROCESSOR.—The term
9 ‘qualified meat processor’ means a processor which
10 fulfills the requirements of section 170(e)(8)(B)(iii).

11 “(2) CHARITABLE ORGANIZATION.—The term
12 ‘charitable organization’ means an entity to which a
13 charitable contribution may be made under section
14 170(c) and the charitable purpose of which is to provide free food to individuals in need of food assistance.
16

17 “(3) DONATED WILD GAME MEAT.—The term
18 ‘donated wild game meat’ means qualified wild game
19 meat (as defined in section 170(e)(8)(B), without regard to clause (iii) thereof) which is received as a
20 charitable contribution (as defined in section 170(e))
21 by a charitable organization.
22

23 “(4) QUALIFIED PROCESSING FEE.—The term
24 ‘qualified processing fee’ means any fee or charge
25 paid to a qualified meat processor for the purpose
26 of processing donated wild game meat.”.

1 (2) CLERICAL AMENDMENT.—The table of sec-
2 tions for part III of subchapter B of chapter 1 of
3 the Internal Revenue Code of 1986 is amended by
4 inserting after the item relating to section 139G the
5 following new item:

“Sec. 139H. Certain income received from charitable organizations.”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to donations made, and fees re-
8 ceived, after the date of the enactment of this Act.

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