

111TH CONGRESS
1ST SESSION

S. 2794

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

IN THE SENATE OF THE UNITED STATES

NOVEMBER 18, 2009

Mr. SCHUMER 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 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. CHARITABLE DEDUCTION FOR COSTS ASSOCI-**
4 **ATED WITH DONATIONS OF WILD GAME**
5 **MEAT.**

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

9 “(8) SPECIAL RULE FOR CONTRIBUTIONS OF
10 WILD GAME MEAT.—

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

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

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

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

23 “(iii) such meat is processed for
24 human consumption by a processor which
25 is licensed for such purpose under the ap-

1 appropriate Federal, State, and local laws
2 and regulations and which is in compliance
3 with all such laws and regulations, and

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

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

17 (b) EXCLUSION OF PROCESSOR’S INCOME FROM TAX
18 EXEMPT ORGANIZATIONS.—

19 (1) IN GENERAL.—Part III of subchapter B of
20 chapter 1 of the Internal Revenue Code of 1986 is
21 amended by inserting after section 139C the fol-
22 lowing new section:

1 **“SEC. 139D. 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 139C the
5 following new item:

“Sec. 139D. Certain income received from tax exempt 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.

○