

112TH CONGRESS
2D SESSION

S. 3299

To amend the Internal Revenue Code of 1986 to allow Indian tribes to receive charitable contributions of apparently wholesome food.

IN THE SENATE OF THE UNITED STATES

JUNE 14, 2012

Ms. MURKOWSKI (for herself and Mr. BEGICH) 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 allow Indian tribes to receive charitable contributions of apparently wholesome food.

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 CONTRIBUTIONS OF APPAR-**
4 **ENTLY WHOLESOME FOOD TO INDIAN**
5 **TRIBES.**

6 (a) IN GENERAL.—Section 170(e)(3) of the Internal
7 Revenue Code of 1986 is amended—

8 (1) by redesignating subparagraphs (D) and
9 (E) as subparagraphs (E) and (F), respectively, and

1 (2) by inserting after subparagraph (C) the fol-
2 lowing new subparagraph:

3 “(D) SPECIAL RULE FOR INDIAN
4 TRIBES.—

5 “(i) IN GENERAL.—For purposes of
6 this paragraph, an Indian tribe (as defined
7 in section 7871(c)(3)(E)(ii)) shall be treat-
8 ed as an organization eligible to be a donee
9 under subparagraph (A) with respect to
10 apparently wholesome food (as defined in
11 section 22(b)(2) of the Bill Emerson Good
12 Samaritan Food Donation Act (42 U.S.C.
13 1791(b)(2)) (as in effect on the date of the
14 enactment of this subparagraph)) only.

15 “(ii) USE OF PROPERTY.—For pur-
16 poses of subparagraph (A)(i), if the use of
17 the apparently wholesome food donated is
18 related to the exercise of an essential gov-
19 ernmental function of the Indian tribal
20 government (within the meaning of section
21 7871), such use shall be treated as related
22 to the purpose or function constituting the
23 basis for the organization’s exemption.”.

24 (b) EXTENSION OF SPECIAL RULE FOR FOOD INVEN-
25 TORY.—Clause (iv) of section 170(e)(3)(C) of the Internal

1 Revenue Code of 1986 is amended by striking “December
2 31, 2011” and inserting “December 31, 2013”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2011.

○