

## CHAPTER 190B

## FARM TO FOOD DONATION TAX CREDIT AND EMERGENCY FOOD PURCHASES

Referred to in §422.11R, 422.33

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## SUBCHAPTER I

## FARM TO FOOD DONATION TAX CREDIT

**190B.101 Definitions.**

As used in [this subchapter](#), unless the context otherwise requires:

1. “*Department*” means the department of revenue.
2. “*Tax credit*” means the from farm to food donation tax credit as established in [this subchapter](#).

[2013 Acts, ch 140, §139, 147; 2021 Acts, ch 80, §92](#)

**190B.102 Department of revenue — cooperation with other departments.**

1. [This subchapter](#) shall be administered by the department of revenue.
2. The department shall adopt all rules necessary to administer [this subchapter](#).
3. The department of agriculture and land stewardship, the department of health and human services, and the department of inspections, appeals, and licensing shall cooperate with the department of revenue to administer [this subchapter](#).

[2013 Acts, ch 140, §140, 147; 2021 Acts, ch 80, §93; 2023 Acts, ch 19, §280, 1919](#)

See Code editor's note on simple harmonization at the beginning of this Code volume  
Subsection 3 amended

**190B.103 From farm to food donation tax credit.**

A from farm to food donation tax credit is allowed against the taxes imposed in [chapter 422, subchapters II and III](#), as provided in [this subchapter](#).

[2013 Acts, ch 140, §141, 147; 2020 Acts, ch 1062, §94; 2021 Acts, ch 80, §94](#)

**190B.104 From farm to food donation tax credit — eligibility.**

In order to qualify for a from farm to food donation tax credit, all of the following must apply:

1. The taxpayer must produce the donated food commodity.
2. The taxpayer must transfer title to the donated food commodity to an Iowa food bank, or an Iowa emergency feeding organization, recognized by the department. The taxpayer shall not receive remuneration for the transfer.
3. The donated food commodity cannot be damaged or out-of-condition and declared to be unfit for human consumption by a federal, state, or local health official. A food commodity that meets the requirements for donated foods pursuant to the federal emergency food assistance program satisfies this requirement.
4. A taxpayer claiming the tax credit shall provide documentation supporting the tax credit claim in a form and manner prescribed by the department by rule.

[2013 Acts, ch 140, §142, 147](#)

**190B.105 From farm to food donation tax credit — claims filed by individuals who belong to business entities.**

An individual may claim a from farm to food donation tax credit of a partnership, limited liability company, S corporation, estate, or trust electing to have income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual’s earnings from the partnership, limited liability company, S corporation, estate, or trust.

[2013 Acts, ch 140, §143, 147](#)

**190B.106 From farm to food donation tax credit — limits on claims.**

A from farm to food donation tax credit is subject to all of the following limitations:

1. The tax credit shall not exceed a qualifying amount for the tax year that the tax credit is claimed. The qualifying amount is the lesser of the following:
  - a. Fifteen percent of the value of the commodities donated during the tax year for which the credit is claimed. The value of the commodities shall be determined in the same manner as a charitable contribution of food for federal tax purposes under section 170(e)(3)(C) of the Internal Revenue Code.
  - b. Five thousand dollars.
2. A tax credit in excess of the taxpayer’s liability for the tax year is not refundable but may be credited to the tax liability for the following five years or until depleted, whichever is earlier.
3. If a tax credit is allowed, the amount of the contribution for which the tax credit is claimed shall not be deductible in determining taxable income for state tax purposes.
4. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer claims the tax credit.

[2013 Acts, ch 140, §144, 147](#)

**190B.107 through 190B.200** Reserved.

SUBCHAPTER II

IOWA EMERGENCY FOOD PURCHASE PROGRAM

**190B.201 Iowa emergency food purchase program — fund.**

1. An Iowa emergency food purchase program fund is established in the state treasury and shall be administered by the department of agriculture and land stewardship. The fund shall consist of moneys appropriated to the fund pursuant to [section 602.8108, subsection 11](#), and any other moneys appropriated to the fund.
2. The purpose of the fund is to relieve situations of emergency experienced by families or individuals who reside in this state, including low-income families and individuals and unemployed families and individuals, by distributing food to those persons, and the department of agriculture and land stewardship may contract with an Iowa food bank association to manage the program.
3. The Iowa food bank association managing the program shall distribute food under the program to emergency feeding organizations in this state. The Iowa food bank association shall report to the department of agriculture and land stewardship as required by the department.
4. “*Iowa food bank association*” means a private nonprofit entity that meets all of the following requirements:
  - a. The association is organized under [chapter 504](#).
  - b. The association qualifies under section 501(c)(3) of the Internal Revenue Code as an organization exempt from federal income tax under section 501(a) of the Internal Revenue Code.
  - c. The association’s members include food banks, or affiliations of food banks, that together serve all counties in this state.

d. The association's principal office is located in this state.

5. Notwithstanding [section 8.33](#), moneys in the fund that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until two years following the last day of the fiscal year in which the funds were originally appropriated.

[2020 Acts, ch 1074, §58, 93](#); [2021 Acts, ch 76, §41](#)

Referred to in [§602.8108](#)