

**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](#)

Section takes effect July 1, 2013, and applies to tax years beginning on or after January 1, 2014; [2013 Acts, ch 140, §147](#)