

## CHAPTER 190B

## FROM FARM TO FOOD DONATION TAX CREDIT

Referred to in §422.11R, 422.33

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**190B.101 Definitions.**

As used in [this chapter](#), 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 chapter](#).

[2013 Acts, ch 140, §139, 147](#)

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

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

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

[2013 Acts, ch 140, §140, 147](#)

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

**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, divisions II and III](#), as provided in [this chapter](#).

[2013 Acts, ch 140, §141, 147](#)

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

**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](#)

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

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

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