## 1 FARM TO FOOD DONATION TAX CREDIT AND EMERGENCY FOOD PURCHASES, §190B.201

## 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