2013 Legislative Session

Vote "Yes" SB 430

Encourages donations of crops to charitable organizations

Oregon is an agricultural rich state blessed with abundant food production. Many Oregonians take pride in our production and exports of wheat, onions, potatoes, beans, blueberries, pears, apples, nuts, and other crops to markets all over the world.

Unfortunately, our food systems can sometimes create artificial barriers to getting locally grown food to Oregonians. SB 430 removes one of those barriers, and would incentivize crops that are no longer marketable due to the price volatility of food commodities to be donated instead rotting in the field. Many farmers want to donate crops to charitable organizations that serve Oregonians in need. The cost of harvesting, transportation, and storage can make a donation prohibitive. SB 430 helps to defray part of the cost by providing a tax subtraction for the value of the donated crop on the farmers' annual tax filing. There is no Oregon tax benefit for donating crops currently.

Key Policy Benefits

- Feeds the hungry at a time when the need is high
- Supplements Oregon's strained emergency food supply
- Puts money in the pockets of Oregon farmers
- Promotes eating local foods
- Reduces food waste

Farmer's donations to Oregon Food Bank

Farmers are long-time supporters of Oregon Food Bank and give generously every year. Past examples of crops donated are potatoes, pears, and onions. Note: table reflects crop donations to only Oregon Food Bank.

	Weight (lbs)
2010	2,553,784
2011	3,698,855
2012	3,068,208



SB 430 simple to administer

Oregon farmers and food processors would be able to subtract from their taxable income either the "wholesale market price" or the "most recent sale price", whichever is greater of the donated crop to a charitable organization. Crops must be grown in Oregon. The subtraction would not be considered a double deduction for the costs of producing the crop. Unlike the previous expired crop donation tax credit, which required filing separate paperwork with the Oregon Department of Revenue with a three -year rollover, farmers would simply file their taxes and note the subtraction for the crop donation.

Chief Sponsors: Senator Chuck Thomsen and Rep. Brian Clem Additional Sponsors: Senators Jackie Dingfelder, Betsy Johnson, Alan Olsen, Elizabeth Steiner-Hayward, Doug Whitsett; Representatives Jules Bailey, Cliff Bentz, Vicki Berger, Deborah Boone, Margaret Doherty, Sal Esquivel, Lew Frederick, John Huffman, Alissa Keny-Guyer, Mike McLane, Julie Parrish

Hunger in Oregon

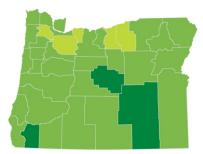


Fresh local food = healthy economy, better educational outcomes and health

SB 430 increases the amount of fresh and nutritious foods to families that rely on the emergency food services to survive.

Hunger is a social determinant of health and education outcomes. A hungry child cannot learn and a hungry person cannot stay healthy. SB 430 will encourage Oregon farmers and food processors to donate crops that can be distributed efficiently through the Oregon Food Bank Network of 20 regional food banks and over 900 local agencies statewide.

Who is hungry in our region?



Food insecurity rates

20% - 24% 15% - 19% 4% - 14%

Source: 2011 Feeding America Map the Meal Gap

260,000 people ate from an emergency food box on average per month in Oregon.

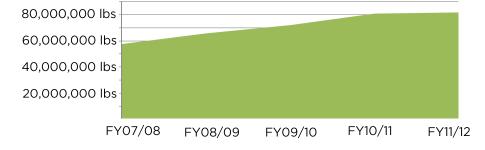
18% of recipients of emergency food services are over the age of 55 years.

36% of households with children report cutting or reducing the size of a child's meal (compared to 30% in 2010).

33% of recipients of emergency food services are children.

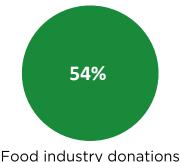
Source: 2012 Oregon Food Bank Hunger Factors Assessment

Emergency food distribution in Oregon (July 1, 2011—June 30, 2012)



Over the last two years, the Oregon Food Network has distributed over 160 million pounds of food to social service agencies statewide. It will do so again next year. Five years ago, the Network distributed 57.5 million pounds. Getting enough food remains a challenge.

Sources of food: Oregon Food Bank Network (includes 20 regional food banks and 945 partner and program agencies)









Food drives

Source: Oregon Food Bank, 2011-2012