

HOME (/)  
ABOUT  
JOURNAL (/ABOUT)  
MASTHEAD (/NEW-PAGE)  
PROSPECTIVE MEMBERS (/PROSPECTIVE-MEMBERS)  
SUBSCRIBE (/SUBSCRIBE)  
STAFF RESOURCES (/STAFF-RESOURCES)  
PUBLICATIONS  
PUBLICATION ARCHIVE (/PUBLICATION-ARCHIVE)  
VOLUME 1 (2009) (/VOLUME-1-2008-2009)  
VOLUME 2 (2010) (/VOLUME-2-2009-2010)  
VOLUME 3 (2011) (/VOLUME-3-2010-2011)  
VOLUME 4 (2012) (/VOLUME-4-2011-2012)  
VOLUME 5 (2013) (/VOLUME-5-2012-2013)  
VOLUME 6 (2014) (/VOLUME-6-2013-2014)  
VOLUME 7 (2015) (/VOLUME-7-2014-2015)  
VOLUME 8 (2016) (/VOLUME-8-2015-2016)  
VOLUME 9 (2017) (/VOLUME-9-2016-2017)  
VOLUME 10 (2018) (/VOLUME-10-2018)  
SYMPOSIUM  
INFORMATION (/SYMPOSIUM)  
BLOG  
FULL BLOG (/FULL-BLOG)  
BLOG ARCHIVE (/BLOG-ARCHIVE-1)  
  
SUBMISSIONS (/SUBMISSIONS)

[March 14, 2013 \(/full-blog/2013/03/agricultural-donation-tax-credit.html\)](/full-blog/2013/03/agricultural-donation-tax-credit.html)

## Agricultural Donation Tax Credit Proposal Stalls in Kentucky General Assembly (/full- blog/2013/03/agricultural-donation-tax-credit.html)

["Kentucky House Agricultural Committee" \(/full-blog?category=%22Kentucky+House+Agricultural+Committee%22\)](/full-blog?category=%22Kentucky+House+Agricultural+Committee%22), ["food bank" \(/full-blog?category=%22food+bank%22\)](/full-blog?category=%22food+bank%22)



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Image Source (<http://www.clearlinkcares.org/images/clearlink-cares/food-bank-photo.jpg>)

By: Joe Schuler, Staff Member

Last year, more than 650,000 Kentuckians accessed one of the state's charitable food banks for assistance feeding their families.[1] This represents an increase of 84% from just four years ago.[2] The growth is attributed to the financial strain created by the economic recession and slow recovery period.[3]

Anytime a need increases so rapidly, it is sure to be a challenge for nonprofit organizations to keep

up with the demand. Rising food prices has also caused a reduction of as much as 50% in the amount of commodities provided to the food banks by the U.S.D.A.[4] Intensifying the problem is a simultaneous decline in charitable giving to the food banks.[5]

Kentucky food banks have been hopeful that a proposed tax credit would help bring relief. Kentucky House Agricultural Committee Chairman Tom McKee introduced the measure in hopes of increasing the supply of fruits and vegetables available to needy families.[6] If passed, farmers would be entitled to a credit equal to 10% of the amount of eligible agricultural products donated to nonprofit food programs.[7] Eligible products include fruits and vegetables and beef, poultry, pork, fish and other edible products raised or grown in Kentucky.[8]

The bill passed the House unanimously on February 21, making many hopeful that it would ultimately be approved.[9] However, it was sent to the Senate Appropriations and Revenue Committee, where it stalled.[10] With the General Assembly's remaining days planned only for the consideration of vetoes, it appears that the proposal will not be adopted this year.[11] It is unclear why the bill stalled in committee.

Food banks believe the credit would result in more food being available to needy families in Kentucky by providing farmers with a financial incentive to donate their products.[12] The incentive may be particularly effective for the estimated 1/4 of vegetable crops that are ultimately wasted.[13] Given this waste and the unmet need, it seems likely that the food banks will continue to seek support among state legislators in hopes that the credit can be adopted in future sessions. Until then, they, and the 650,000 Kentucky families who rely on them, will have to continue to rely on other charitable donations.

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[1] Dan Conti, *Bill Would Give Kentucky Farmers Tax Credit for Food Bank Donations*, WFPL News (Feb. 20, 2013, 1:40 PM), <http://www.wfpl.org/post/bill-would-give-kentucky-farmers-tax-credit-food-bank-donations>.

[2] *House Bill 141*, God's PANTRY FOOD BANK, <http://www.godspantry.org/content/house-bill-141> (last visited Mar. 11, 2013).

[3] *Id.*

[4] *Id.*

[5] *Id.*

[6] Conti, *supra* note 1.

[7] H.B. 141, 114th Gen. Assem., Reg. Sess. (Ky. 2013), available at <http://www.lrc.ky.gov/record/13rs/HB141.htm>.

[8] *Id.*

[9] *Id.*

[10] *Id.*

[11] *2013 Regular Session Calendar*, KENTUCKY LEGISLATIVE RESEARCH COMMISSION, [http://www.lrc.ky.gov/sch\\_vis/13RS\\_calendar.pdf](http://www.lrc.ky.gov/sch_vis/13RS_calendar.pdf) (last updated Mar. 7, 2013).

[12] *House Bill 141*, *supra* note 2.

[13] *Id.*

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Thank you for covering this issue. We were thrilled when the provisions in HB 141 were attached to SB 1 in the final hours of the 2013 Session!

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