



Protecting Surplus Food Donations: Why It Matters

The Problem

A drafting error in the *One Big Beautiful Bill Act (OBBBA)* unintentionally discourages small businesses and independent restaurants from donating surplus food:

- Businesses may still qualify for deductions if they throw food away.
- But many small food operators may no longer qualify for charitable deductions when they donate.
- This flips the incentive — making it cheaper to waste food than to give it to families in need.

Why It Matters

- **Financial Fairness:** Small businesses already absorb costs to donate food — refrigeration, storage, coordination, and compliance. Losing the charitable deduction makes donating even harder on tight margins.
- **Community Impact:** Independent restaurants, grocers, and local food producers provide the foundation for food rescue networks. If these small donors pull back, food banks and nonprofits lose critical local supply.
- **Responsible Stewardship:** Local food donors take pride in ensuring good food feeds people, not landfills. Maintaining the ability to donate strengthens community resilience and environmental responsibility.
- **Equity:** The tax code should not penalize small businesses for doing the right thing. This fix simply restores fair treatment for those who help feed their communities.

The Scale of What's at Risk

- Every year, small and independent food businesses provide **millions of pounds of surplus food** to families in need.
- Local restaurants and grocers form the **backbone of community food rescue**, ensuring meals reach food banks, churches, and shelters.
- Without a fix, fewer donations mean **more waste and fewer meals** for families across the country.

The Solution

A narrow technical correction will fix the problem:

- **Exempt surplus food donations from the OBBBA's 1% charitable floor.**
- Preserve the incentive structure small businesses depend on.
- Follow bipartisan precedent — Congress has made similar technical fixes before.
- Protect millions of meals each year at little to no cost to taxpayers.

Why Join the Coalition

- Protect your business's ability to donate surplus food without being penalized.
- Help ensure the food rescue system your community relies on continues to thrive.
- Align with a bipartisan, common-sense solution supported by local leaders, food recovery organizations, and small businesses nationwide.
- Show leadership among your peers and trade associations committed to fairness, efficiency, and community impact.

Join the Coalition to Protect Food Donations — so small businesses can keep good food feeding families, not landfills.