

HCS HBs 2461, 2457 & 1782 -- FOOD PANTRY DONATION TAX CREDITS

SPONSOR: Amato

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Standing Committee on Ways and Means by a vote of 6 to 2.

The following is a summary of the House Committee Substitute for HBs 2461, 2457 & 1782.

This bill adds food donated to a food bank, as defined in the bill, on or after January 1, 2026, to the list of donations qualifying for a donated food tax credit, unless the food is donated after the food's expiration date.

Currently, the cumulative amount of tax credits which may be allocated to all taxpayers contributing to a local food pantry, local soup kitchen, or local homeless shelter is \$1.75 million. Beginning January 1, 2026, the cumulative amount of tax credits which may be allocated to all taxpayers contributing to local food pantries, local soup kitchens, and local homeless shelters in one fiscal year must not exceed \$2.75 million. Beginning January 1, 2026, the cumulative amount of tax credits which may be allocated to all taxpayers contributing to food banks in one fiscal year must not exceed \$1.25 million.

If the tax credits claimed under one category do not total the allocated amount, the unused portion for that category must be available to the other category. If the total amount of tax credits claimed for any one category is greater than the amount available, the amount of credits redeemed will be apportioned equally to all eligible taxpayers claiming the credit.

The bill also specifies that a taxpayer will not be liable for any penalty or interest if the taxpayer is denied full or partial credit because the cumulative maximum has been reached, as long as the taxpayer pays his or her balance or has made related arrangements within 60 days of the notice of denial.

Currently, the tax credits provided expire December 31, 2026. This bill extends the tax credits to December 31, 2032.

This bill is similar to HB 2457 (2026); HB 324 (2025); and HB 1730 (2024).

The following is a summary of the public testimony from the committee hearing. The testimony was based on the introduced version of the bill.

**PROPOSERS:** Supporters say that the tax credit for food pantries was set to expire at the end of 2026, and this bill extends that sunset. Those in support of the bill state that food banks and food pantries are vital resources for organizations that address hunger in Missouri, and the bill incentivizes more donations to these pantries and food banks. Supporters state that this bill raises the credit cap, which will make room for more donations to food banks.

Testifying in person for the bill were Representative Amato; Ryan Deboef, Crosslines Community Outreach; Victory Mission; Kanbe's Markets; Jessica Petrie, Feeding Missouri; Community Services League; and Leigh Anne Haun, Feeding Missouri.

**OPPOSERS:** Those who oppose the bill say that people should give from the goodness of their hearts and not for a refund or a credit. Opponents further state that Missouri is currently facing a financial crisis and adding more tax credits will hurt the State.

Testifying in person against the bill was Arnie Dienoff.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.