

HB 2461 -- FOOD PANTRY DONATION TAX CREDIT

SPONSOR: Amato

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.

Currently, any taxpayer who makes a donation to a local food bank that is eligible for a tax credit will be allowed a credit against their state income tax liability in an amount equal to 50% of the value of the donations. Beginning January 1, 2026, the credit will be allowed in an amount equal to 70% of the value of the donations.

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).