



Don't Waste Food, DONATE IT!



Maximize Your Bottom Line

And contribute to the health of your local community.

Did you know businesses can get a federal tax credit for the value of the food they donate to qualified charitable non-profit organizations?

IT'S TRUE! High Desert Second Chance (HDSC) can arrange to pickup your surplus edible food and provide a receipt for your tax deductible donation. HDSC is a 501 (c)(3) non-profit corporation and the lead agency for the High Desert Food Collaborative (HDFC) in the Victor Valley. HDSC collects, safely stores, and organizes local food distribution to the local food insecure population, in partnership with the HDFC's 90+ affiliated local organizations.

What About Expired, Packaged, and Non-Edible Food?

YES! HDSC can also accept expired, packaged, and non-edible food donations under the **"No Food Goes to Waste"** program. Non-edible food is repurposed for animal feed or compost. Your business may also receive a tax deductible receipt for the expired food.

Contact High Desert Second Chance at (442) 267-4444 for more information regarding edible food donations and the No Food Goes To Waste Program in the Victor Valley.



City of Victorville Environmental Programs
Business Recycling Program
760-955-8615
www.VictorvilleCA.gov/Recycle

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COMMERCIAL RECYCLING

State and Federal Food Donation Statutes

U.S. and California laws encourage food donation by providing liability protection to donors as well as tax incentives.

California Health and Safety Code, Section 114432

A person, gleaner, or food facility may donate food to a food bank or to any other nonprofit charitable organization for distribution to persons free of charge. Food facilities may donate food directly to end line 2 recipients for consumption.

California Health and Safety Code, Section 114433

A person, gleaner, or food facility that donates food as permitted by Section 114432 shall not be subject to civil or criminal liability or penalty for violation of any laws, regulations, or ordinances regulating the labeling or packaging of the donated product or, with respect to any other laws, regulations, or ordinances, for a violation occurring after the time of the donation. The donation of nonperishable food that is fit for human consumption but that has exceeded the labeled shelf life date recommended by the manufacturer is protected under the California Good Samaritan Food Donation Act. The donation of perishable food that is fit for human consumption but that has exceeded the labeled shelf life date recommended by the manufacturer is protected under the California Good Samaritan Food Donation Act if the person that distributes the food to the end recipient makes a good faith evaluation that the food to be donated is wholesome.

California Civil Code, Section 1714.25(a)

Except for injury resulting from negligence or a willful act in the preparation or handling of donated food, no food facility that donates any food that is fit for human consumption at the time it was donated to a nonprofit charitable organization or a food bank shall be liable for any damage or injury resulting from the consumption of the donated food. The immunity from civil liability provided by this subdivision applies regardless of compliance with any laws, regulations, or ordinances regulating the packaging or labeling of food, and regardless of compliance with any laws, regulations, or ordinances regulating the storage or handling of the food by the donee after the donation of food.

The donation of nonperishable food that is fit for human consumption but that has exceeded the labeled shelf life date recommended by the manufacturer is protected under the California Good Samaritan Food Donation Act. The donation of perishable food that is fit for human consumption but that has exceeded the labeled shelf life date recommended by the manufacturer is protected under the California Good Samaritan Food Donation Act if the person that distributes the food to the end recipient makes a good faith evaluation

that the food to be donated is wholesome.

United State Code, Bill Emerson Good Samaritan Food Donation Act, Title 42, Chapter 13A, Section 1791

(c)(1) A person or gleaner shall not be subject to civil or criminal liability arising from the nature, age, packaging, or condition of apparently wholesome food or an apparently fit grocery product that the person or gleaner donates in good faith to a nonprofit organization for ultimate distribution to needy individuals.

(f) This section shall not be construed to create any liability. Nothing in this section shall be construed to supersede State or local health regulations.

Internal Revenue Code 170(e)(3)

Provides enhanced tax deductions to businesses to encourage donations of fit and wholesome food to qualified nonprofit organizations serving the poor and needy. Qualified business taxpayers can deduct the cost to produce the food and half the difference between the cost and full fair market value of the donated food.

California Revenue and Taxation Code, Section 17053.88

California growers receive a 10 percent tax credit for the wholesale value of fresh fruits and vegetables they donate to qualified California nonprofit organizations like food banks.

California Food and Agricultural Code, Section 58502(a)

A person or gleaner engaged in the business of processing, distributing, or selling an agricultural product may donate, free of charge, a product that is in a condition that it may be used as food for human consumption to a nonprofit charitable organization within the state. A food donor that is required to comply with state or local food safety requirements may donate food directly to end recipients for consumption. Food facilities may donate food directly to end recipients for consumption. The donation of nonperishable food that is fit for human consumption, but that has exceeded the labeled shelf life date recommended by the manufacturer is protected under the California Good Samaritan Food Donation Act. The donation of perishable food that is fit for human consumption, but that has exceeded the labeled shelf life date recommended by the manufacturer is protected under the California Good Samaritan Food Donation Act if the person that distributes the food to the end recipient makes a good faith evaluation that the food to be donated is wholesome.

For more information, please call the Mojave Desert and Mountain Recycling Authority at (888) 873-2925 or the City of Victorville Recycling Coordinator at (760) 955-8615.

WWW.URECYCLE.ORG