

119TH CONGRESS  
1ST SESSION

# H. R. 5840

To amend the Internal Revenue Code of 1986 to allow charitable donations of food transportation vehicles and food storage equipment to receive the same tax treatment as charitable donations of food inventory in the case of donations to nonprofit organizations which provide food to communities in need.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 2025

Ms. BARRAGÁN (for herself, Ms. ANSARI, Ms. BROWNLEY, Mr. CARBAJAL, Mr. CARSON, Ms. CHU, Ms. CROCKETT, Mr. FIELDS, Mr. FIGURES, Mr. GARCIA of California, Mr. HORSFORD, Ms. JACOBS, Mr. KENNEDY of New York, Ms. LEE of Pennsylvania, Mr. LIEU, Ms. NORTON, Ms. RIVAS, Mr. THANEDAR, and Mr. VARGAS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow charitable donations of food transportation vehicles and food storage equipment to receive the same tax treatment as charitable donations of food inventory in the case of donations to nonprofit organizations which provide food to communities in need.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Feed the Community  
3 Act”.

4 **SEC. 2. CHARITABLE DONATIONS OF QUALIFIED PROP-**  
5 **ERTY.**

6 (a) IN GENERAL.—Section 170(e)(3) of the Internal  
7 Revenue Code of 1986 is amended—

8 (1) in subparagraph (B)—

9 (A) by redesignating clauses (i) and (ii) as  
10 subclauses (I) and (II), respectively,

11 (B) by striking “The reduction” and in-  
12 sserting:

13 “(i) IN GENERAL.—Except as pro-  
14 vided in clause (ii), the reduction”, and

15 (C) by adding at the end the following new  
16 clause:

17 “(ii) MAXIMUM REDUCTION FOR  
18 QUALIFIED PROPERTY, DOLLAR LIMITA-  
19 TIONS.—

20 “(I) MAXIMUM REDUCTION.—In  
21 the case of qualified property de-  
22 scribed in subparagraph (C)(vii), at  
23 the election of the taxpayer, the re-  
24 duction under paragraph (1)(A) with  
25 respect to such qualified property  
26 shall be no greater than 25 percent of

1 the fair market value of such qualified  
2 property.

3 “(II) DOLLAR LIMITATIONS.—

4 The amount taken into account under  
5 paragraph (1)(A) with respect to meal  
6 transport equipment and meal prepa-  
7 ration and packing equipment of the  
8 taxpayer for the taxable year shall not  
9 exceed—

10 “(aa) in the case of meal  
11 transport equipment, \$500, and

12 “(bb) in the case of meal  
13 preparation and packing equip-  
14 ment, \$15,000.”,

15 (2) in subparagraph (C)—

16 (A) in the heading, by inserting “AND  
17 QUALIFIED PROPERTY” after “FOOD INVEN-  
18 TORY”,

19 (B) in clause (i)—

20 (i) by inserting “or qualified prop-  
21 erty” after “charitable contribution of  
22 food”, and

23 (ii) in subclause (II), by inserting  
24 “qualified property and, in the case of  
25 food, to” after “only to”, and

1 (C) by adding at the end the following new  
2 clause:

3 “(vii) QUALIFIED PROPERTY.—For  
4 purposes of this subparagraph—

5 “(I) IN GENERAL.—The term  
6 ‘qualified property’ means fully func-  
7 tional food storage equipment, food  
8 transportation vehicles, meal trans-  
9 port equipment, and meal preparation  
10 and packing equipment which are do-  
11 nated to an organization the primary  
12 mission of which is to serve, deliver,  
13 or otherwise provide food commod-  
14 ities, food items, or prepared and  
15 cooked meals to individuals and com-  
16 munities in need.

17 “(II) FOOD STORAGE EQUIP-  
18 MENT.—The term ‘food storage equip-  
19 ment’ means—

20 “(aa) an industrial or com-  
21 mercial grade refrigerator or  
22 freezer,

23 “(bb) industrial racking,  
24 palette racks, or other commer-  
25 cial shelving used by the donee

1 for dry or temperature-controlled  
2 food storage, or

3 “(cc) inventory property or  
4 materials that aid in the receipt  
5 or storage of perishable foods, in-  
6 cluding freezer doors, insulated  
7 panels and other similar mate-  
8 rials and equipment.

9 “(III) FOOD TRANSPORTATION  
10 VEHICLE.—The term ‘food transpor-  
11 tation vehicle’ means a delivery truck,  
12 delivery van, trailer, or shipping con-  
13 tainer that is primarily used by the  
14 donee for the storage and transpor-  
15 tation of food commodities or meals to  
16 individuals and communities in need.

17 “(IV) MEAL TRANSPORT EQUIP-  
18 MENT.—The term ‘meal transport  
19 equipment’ means—

20 “(aa) insulated bags,

21 “(bb) warming boxes, and

22 “(cc) other thermal carriers  
23 used to deliver prepared meals  
24 and keep them at a designated  
25 temperature during transport.

1                   “(V) MEAL PREPARATION AND  
2                   PACKING EQUIPMENT.—The term  
3                   ‘meal preparation and packing equip-  
4                   ment’ means—

5                                 “(aa) industrial stoves,  
6                                 ovens, convention ovens, broilers,  
7                                 and industrial or large-scale mix-  
8                                 ers and related equipment,

9                                 “(bb) machinery, fully as-  
10                                sembled or in parts, used to seal,  
11                                pack or otherwise contain meals  
12                                or food items ready for consump-  
13                                tion,

14                                “(cc) equipment or machin-  
15                                ery used for packing trays with  
16                                food items, or used to dispense  
17                                sealing film or covers for meal  
18                                trays.”, and

19                   (3) in subparagraph (D), by striking “This  
20                   paragraph” and inserting “Except in the case of  
21                   qualified property described in subparagraph  
22                   (C)(vii), this paragraph”.

1           (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2025.

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