
HOUSE CONCURRENT RESOLUTION

URGING HAWAII'S CONGRESSIONAL DELEGATION TO SUPPORT THE
ENACTMENT OF LAWS THAT ASSIST HUNGRY AMERICANS.

1 WHEREAS, in September 2005, Congress enacted the Katrina
2 Emergency Tax Relief Act of 2005, P.L. 109-73, which included a
3 special rule for charitable deductions for contributions of food
4 inventory from any trade or business of a taxpayer, rather than
5 only from C Corporations; and
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7 WHEREAS, deductions authorized under the special rule for
8 contributions of food inventory are limited to donations made
9 prior to December 31, 2005; and
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11 WHEREAS, hunger in America was a reality for millions of
12 Americans prior to the devastation wreaked in the United States
13 by hurricanes in 2005; and
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15 WHEREAS, revising the special rule for contributions of
16 food inventory to enable donors to receive a charitable
17 deduction in the amount of the fair market value of their
18 donations, and to authorize deductions for contributions made
19 after December 31, 2005, would provide a financial incentive for
20 companies of all sizes to join the effort to eliminate hunger in
21 the United States; and
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23 WHEREAS, the federal government strives to prevent hunger
24 through federal nutrition programs, which include the Food Stamp
25 program and the Commodity Supplemental Food Program; and
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27 WHEREAS, adequate funding for all federal nutrition
28 programs is critical to eliminate hunger in America; now,
29 therefore,
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31 BE IT RESOLVED by the House of Representatives of the
32 Twenty-third Legislature of the State of Hawaii, Regular Session
33 of 2006, the Senate concurring, that Hawaii's Congressional
34 delegation is urged to support the passage of laws that provide



1 incentives for charitable contributions by businesses and
2 individuals for hunger relief programs, and to support adequate
3 funding for all federal nutrition programs, including the Food
4 Stamp Program and the Commodity Supplemental Food Program; and
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6 BE IT FURTHER RESOLVED that certified copies of this
7 Concurrent Resolution be transmitted to each member of Hawaii's
8 Congressional delegation and to the President of the United
9 States.

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OFFERED BY: *Jim Fuhs*
MAR 07 2006