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# SENATE 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

6  
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

14  
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

26  
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 Senate of the Twenty-third  
32 Legislature of the State of Hawaii, Regular Session of 2006, the  
33 House of Representatives concurring, that Hawaii's Congressional  
34 delegation is urged to support the passage of laws that provide



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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: *James R. Monroe*

