SENATE 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 Senate of the Twenty-third
32 Legislature of the State of Hawaii, Regular Session of 2006,
33 that Hawaii's Congressional delegation is urged to support the
34 passage of laws that provide incentives for charitable
35 contributions by businesses and individuals for hunger relief
36 programs, and to support adequate funding for all federal

S.R. NO. 24

1 nutrition programs, including the Food Stamp Program and the
2 Commodity Supplemental Food Program; and
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4   BE IT FURTHER RESOLVED that certified copies of this
5 Resolution be transmitted to each member of Hawaii's
6 Congressional delegation and to the President of the United
7 States.
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OFFERED BY: _____