

Promoting Food Donation: Liability Protections, Tax Incentives, & Date Labeling



November 13, 2018: Managing Excess Food & Scraps in Androscoggin Valley

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United States Environmental Protection Agency



CHANGING HOW WE THINK ABOUT OUR RESOURCES FOR A BETTER TOMORROW



www.epa.gov/smm



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EPA's Food Recovery Challenge

Maine Partners

Colby College

USM

U Maine Orono

UNE-Sodexo

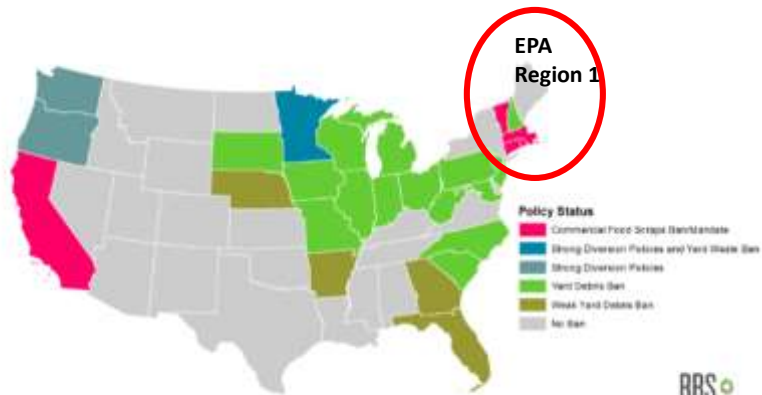
Southern Maine CC-
Sodexo

Hannaford

Natural Resources
Defense Council of Maine



National Picture of *Organics* Policy



July 22, 2017



EPA Food Recovery Hierarchy

Most Preferred (top)

Source Reduction
Reduce the volume of surplus food generated

Feed Hungry People (circled in red)
Donate extra food to food banks, soup kitchens and shelters

Feed Animals
Divert food scraps to animal feed

Industrial Uses
Provide waste oils for rendering and fuel conversion and food scraps for digestion to recover energy

Composting
Create a nutrient-rich soil amendment

Landfill/Incineration (crossed out with a red X)
Last resort to disposal

Least Preferred (bottom)

Waste Not, Want Not

Feeding the Hungry and Reducing Solid Waste Through Food Recovery

Rethink

CHANGING HOW WE THINK ABOUT OUR RESOURCES FOR A BETTER TOMORROW

EPA United States Environmental Protection Agency

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Best Practices for Diverting Food for Donation

Legal Fact Sheets:

- Date Labels
- Tax Incentives
- Liability Protections
- Animal Feed

MA, CT, RI, VT, TN, NC
NH and ME just completed

SLIDE FROM HARVARD FOOD LAW AND POLICY CLINIC

VERMONT OFFICIAL STATE AGENCY

AGENCY OF NATURAL RESOURCES

Department of Environmental Conservation

AIR AND CLIMATE | LAND | WASTE | WATER | LEARN MORE, DO MORE

Welcome to DEC
Welcome to the Vermont Department of Environmental Conservation

FOOD DONATION

FOOD DONATION IN VERMONT

Feed People Not Landfills

Vermont's Universal Recycling law adopted a Food Recovery Hierarchy into law in 2012. Vermont is the first state in the nation to legislatively adopt priority management for food before it is discarded.

The USEPA and USDA estimate that food waste is over 30% of the United States food supply. In 2010 an estimated 133 billion pounds of food never was eaten. In response to the impact of wasted food on the environment, the USEPA and USDA announced in September 2015 a national goal to reduce food waste by 30% by 2030.

State of Rhode Island

Department of Health

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Food Protection

- About
- What we license
- Information for
- Programs
- Publications
- Regulations
- Partners

Rhode to End Hunger Initiative

Mission

To mitigate food insecurity of at-risk populations in the state by promoting and managing a donation system where safe, edible food that may otherwise be thrown away is matched with the needs of food pantries and soup kitchens.

What we do

- Promote and manage a partnership with MEANS, a donation system where wholesome, safe food can be contributed by individuals, restaurants, and food markets to local pantries and meal sites.

Contact

Sean McCormick

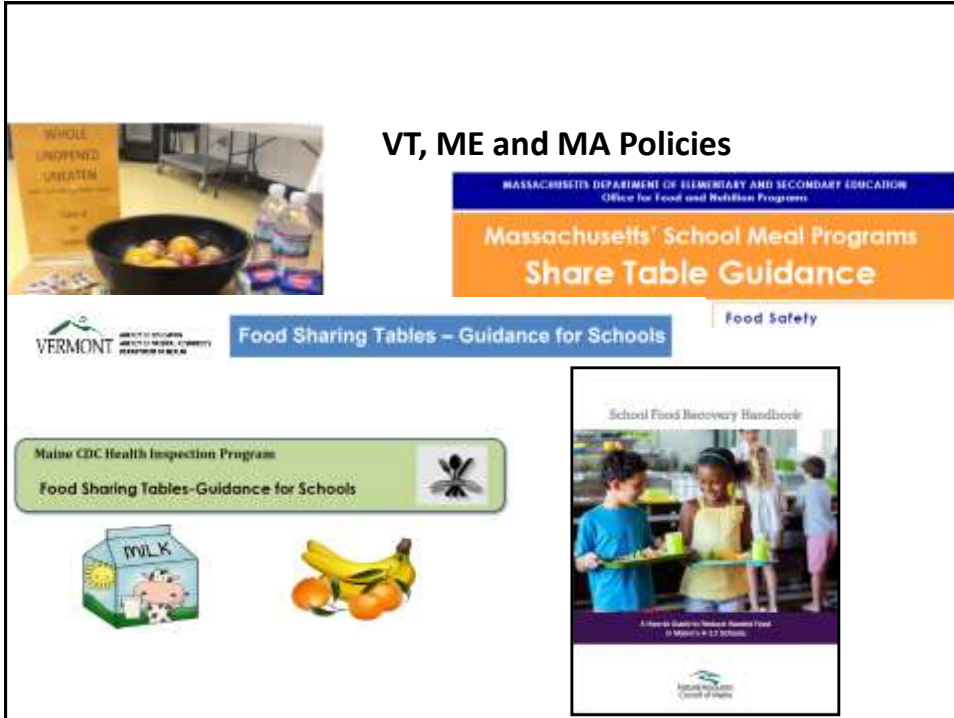
Program Publications

Letters
 MEANS Donor
 MEANS Recipient

Brochures
 Donate Surplus Food From Your Business

Factsheets
 MEANS Database

http://health.ri.gov/programs/detail.php?pgm_id=1118



VT, ME and MA Policies

MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
Office for Food and Nutrition Programs

**Massachusetts' School Meal Programs
Share Table Guidance**

VERMONT DEPARTMENT OF EDUCATION AND HUMAN RESOURCES
OFFICE OF SCHOOL NUTRITION PROGRAMS

Food Sharing Tables – Guidance for Schools | Food Safety

Maine CDC Health Inspection Program
Food Sharing Tables-Guidance for Schools

School Food Recovery Handbook
A Guide to Reducing Food Waste in Schools



Harvard
Food Law and Policy Clinic
A Division of the Center for Health Law and Policy Innovation

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Natural Resources Council of Maine

PROJECTS
OUR MAINE
TAKE ACTION
EVENTS

Food Waste

Related Resources

- Facts about food waste in Maine schools
- Legal Fact Sheet: Maine Food Donation: Liability Protections (from Harvard Food Law and Policy Clinic)
- MRCM's "School Food Recovery Handbook"
- Rethink Food Waste report: A Roadmap to Reduce U.S. Food Waste by 20 Percent
- Legal Fact Sheet: Maine Food Donation: Date Labeling Laws (from Harvard Food Law and Policy Clinic)
- Legal Fact Sheet: Maine Food Donation: Incentives for Businesses (from Harvard Food Law and Policy Clinic)
- Legal Fact Sheet: Maine Food Donation: Feeding Food Scraps to Animals (from Harvard Food Law and Policy Clinic)

Legal Fact Sheet

Maine Food Donation: Liability Protections

Created by the Harvard Food Law and Policy Clinic, September 2018

Businesses (including farms) and nonprofits that provide or receive donated food are generally well-protected by laws designed to provide immunity from liability related to such donations. The federal Bill Emerson Good Samaritan Food Donation Act provides liability protection for food donors, and Maine law provides additional liability protection to good faith donors and nonprofits in the state.

FLPC FOOD LAW and POLICY CLINIC
HARVARD LAW SCHOOL

Legal Fact Sheet

Maine Food Donation: Tax Incentives for Businesses

Created by the Harvard Food Law and Policy Clinic, September 2018

Federal tax incentives make food donation less costly for businesses. These tax incentives have been extraordinarily successful in motivating food donation. Prior to 2015, federal tax incentives for food donations were limited to C-corporations.¹ After the incentives were temporarily expanded to cover more businesses in 2005, food donations across the country rose by 137% in 2006.² Congress subsequently made the expansion permanent in 2015,³ providing all businesses with added incentive to increase food donations and prevent food waste.

While some states have enacted additional state-level tax incentives for food donations,⁴ Maine does not have such a policy. Currently, Maine businesses are only eligible for the federal tax incentives for food donations, which are available in the form of general and enhanced tax deductions. This guide will discuss both types of federal deductions.



Legal Fact Sheet

Maine Food Donation: Date Labeling Laws

Created by the Harvard Law School Food Law and Policy Clinic, September 2018

Date labels are the dates on food packaging that are accompanied by phrases such as "use by," "best before," "sell by," "enjoy by," and "expires on." Date labels can lead to food waste because they are misleading to consumers and result in safe, wholesome food being needlessly thrown away.

Conclusion

In sum, because there is no federal law on date labeling, regulation of these labels has been left largely to the states. Maine requires date labels only for shellfish products, but does not prohibit the sale or donation of these or other food items past their labeled date.



Legal Fact Sheet

Maine Food Donation: Feeding Food Scraps to Animals

Created by the Harvard Food Law and Policy Clinic, September 2018

The use of food waste as animal feed has been commonplace for centuries.¹ The practice declined in the 1980s, when state and federal laws tried to limit the feeding of food waste to animals following several disease outbreaks linked to animal products in livestock feed. Recently, there has been renewed interest in the practice of feeding safe, properly treated food waste to animals.

Using food scraps as animal feed in a safe, resource-efficient way can be an environmentally friendly and energy-efficient alternative with multiple benefits for regional farmers and food waste generators, such as retailers, restaurants, and educational institutions. These entities can partner to enhance the sustainability of their operations and reduce feed and disposal costs. This practice can also reduce the demand for commercial feeds and the land, water, and other resources needed to produce them.

Federal and Maine laws regulate the use of food waste in animal feed. This guide will examine both types of law.



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