

May 4, 2026

Chairman DiPalma and Members of the Senate Finance Committee,

As a Pawtucket, Rhode Island resident, I am writing to express my strong support for [S2447](#), the **Tax Credit for Food Donation**. This legislation incentivizes businesses to donate edible surplus by offering a tax credit equal to 75% of the donated food's market value, up to \$5,000.

Since 2023, the Rhode Island Food Policy Council has refined this bill in collaboration with the Rhode Island Division of Taxation, Rhode Island Commerce, and the Harvard Food Law & Policy Clinic. Supporters include Lieutenant Governor Sabina Matos, the RI Community Food Bank, the RI Food Dealers Association, the RI Hospitality Association, the Environment Council of RI, and the Conservation Law Foundation.

This bill addresses persistent barriers to edible surplus food donation, including limited awareness of existing [federal](#) and [state liability protections](#) for businesses making good-faith donations of “apparently wholesome” food, and low awareness of [local food recovery organizations](#) that make donation simple through technology. As a result, many food generators default to disposal or composting, often unaware that the [EPA prioritizes donation, upcycling, and animal feed](#) after source reduction.

Rhode Island's [waste ban](#) acts as the “stick.” **This tax credit is the “carrot”** — a critical incentive for businesses to invest the time and effort needed to better understand liability protections, available recovery services, and logistics to donate edible surplus food. Aligned with the [Rhode Island 2030 Food Strategy](#), this bill helps businesses make informed, proactive choices that benefit both their communities and their bottom line.

The Food Donation Tax Credit will:

1. Save public and private dollars:

The state's investment yields significant returns — lowering business costs, reducing strain on households, and generating public savings. Nationally, businesses generate [\\$240 billion](#) in surplus food across the food industry.

Key figures ([2024 ReFED metrics](#)):

- **17,631.7 tons** (35,263,400 lbs) of surplus food from **industry sectors** entered Rhode Island landfills, with foodservice alone sending 45.8% of its surplus to landfill
- 35,263,400 lbs ÷ 1.2 pounds per meal ≈ **29,386,167 meals**
- 29,386,167 meals × USDA 2023 estimated cost of \$4.04 per meal ≈ **\$118.7 million in potential food value**
- Only **3.2%** of surplus food was donated

Increasing donation rates from 3.2% to just 5% of industry excess could deliver nearly \$5.9 million in meals for Rhode Islanders facing food insecurity. With an average projected cost of \$33,000 per year over the first 3 years, the state would be penny wise and pound foolish not to act — literally.

Note: Each pound of recovered edible surplus represents approximately \$3.37 in food value.

2. Alleviate food and nutrition insecurity:

Rhode Island faces a [38%](#) food insecurity rate, compared to a national range of [13.7-16.2%](#) — roughly 135–177% higher.

3. Empower local nonprofits:

Increased edible food recovery strengthens frontline organizations, allowing more resources to go toward staff, services, and programming.

4. Address environmental health risks (2024 metrics):

- Rhode Island sent [44.1%](#) of its food to landfills — about 36.5% higher than the [national average](#). The Central Landfill is projected to reach capacity by [2046](#).
- RI [industry sectors](#) (retail, farm, manufacturing, and foodservice) discarded 17.6K tons of surplus food, roughly the weight of 4,000 elephants. [Decomposing food](#) generates methane, a greenhouse gas 25 times more potent than carbon dioxide, contributing to air and water pollution.

Rhode Island has the opportunity to lead the nation in maximizing the value of surplus food. This bill is a high-return, low-cost investment in public health, economic efficiency, and long-term resilience. After four years of support, there is no reason to wait — **it's time to pass this bill and turn common sense into common practice.**

Sincerely,



Dana Siles