

S2447 – Food Donation Tax Credit

A High-Return, Low-Cost Investment for Rhode Island, Prepared by FeedRI | FeedRI.org

What the Bill Does

S2447 provides a **75% tax credit (up to \$5,000)** for businesses that donate edible surplus food to Rhode Island nonprofits.

This incentive helps businesses choose donation over disposal—strengthening the food system, reducing waste, and supporting families.

Why It Matters

1. Saves Public & Private Dollars

2024 ReFED data shows:

- **17,631.7 tons** (35,263,400 lbs) of edible surplus entered RI landfills
- Equivalent to **29,386,167 meals**
- Valued at **\$118.7 million**
- Only **3.2%** of surplus food was donated

Raising donations to just 5% would generate nearly **\$5.9 million** in meals for Rhode Islanders.

State cost: approx. **\$33,000/year** for the first 3 years.

Value per pound recovered: \$3.37.

2. Reduces Food Insecurity

Rhode Island's food insecurity rate is **38%**, far above the national average (13.7–16.2%). More donated food means more families fed—without increasing state spending on food programs.

3. Strengthens Local Nonprofits

More edible surplus means:

- More fresh, nutritious food for communities
- Lower operating costs for food recovery organizations
- Increased capacity for programming, staffing, and outreach

4. Protects the Environment

- RI sends **44.1%** of its food waste to landfill (36.5% above national average)
- Central Landfill projected to reach capacity by **2046**
- Food waste produces methane, **25× more potent** than CO₂

Redirecting edible food is one of the most cost-effective climate strategies available.

Broad Support

Developed with input from:

- RI Food Policy Council
- RI Division of Taxation
- RI Commerce
- Harvard Food Law & Policy Clinic

Supported by:

- Lt. Governor Sabina Matos
- RI Community Food Bank
- RI Food Dealers Association
- RI Hospitality Association
- Environment Council of RI
- Conservation Law Foundation

Bottom Line

S2447 is a **common-sense, bipartisan solution** that:

- Helps businesses
- Supports families
- Strengthens nonprofits
- Reduces waste
- Protects the environment

A small tax credit with a massive return for Rhode Island.