

# **Liability Protection for Food Donors**

## **Georgia Law Protecting Food Donors**

In 1987, the Georgia Legislature passed an amendment to the Good Samaritan Food Laws (OCGa #51-1-31 and #26-1-1) to protect food donors from liability. Specifically, the law states that a good faith donation of canned or perishable food fit for consumption will NOT be subject to criminal penalty or civil damages resulting from the condition of the food, unless injury is caused intentionally by the donor. This includes canned or perishable foods not readily marketable due to appearance, freshness, grade, surplus or other considerations.

## **Federal Bill Emerson Good Samaritan Food Donation Act**

On October 1, 1996, then-President Clinton signed this act to encourage donation of food and grocery products to non-profit organizations for distribution to needy individuals.

This law makes it easier for you to donate by:

- Protecting you from liability when you donate to a non-profit organization
- Protecting you from civil and criminal liability should the product donated in good faith later cause harm to the needy recipient
- Standardizing donor liability exposure. You or your legal counsel no longer have to investigate liability laws in 50 states
- Setting a floor of "gross negligence" or intentional misconduct for persons who donate grocery products. According to the new law, gross negligence is defined as "voluntary and conscious conduct by a person with knowledge (at the time of conduct) that the conduct is likely to be harmful to the health or well-being of another person."

## **Tax Benefit Outline for Food Donors**

Federal tax laws provide most donors with tax benefits for the contribution of food to the Atlanta Community Food Bank and other non-profits in the form of a charitable deduction equal to the tax basis of the property contributed plus one half the difference between the basis and fair market value (limited to twice the basis of the property).

It is recommended that you consult your accountant or tax advisor in order to determine the exact charitable contribution to which you may be entitled.