

States Regulating Date Labeling

| State | Perishable Foods | Potentially Hazardous Foods | Milk/ Dairy | Meat/ Poultry | Shellfish | Eggs | Other |
|-----------------------|------------------|-----------------------------|-------------|---------------|-----------|------|-------|
| Alabama | | X | | X | | | X |
| Alaska | | | | | X | | |
| Arizona | | | | | X | X | |
| Arkansas | | | | | X | | |
| California | | X | X | | X | X | |
| Colorado | | | | | | X | |
| Connecticut | | | X | | X | | |
| Delaware | | | | | X | | |
| District of Columbia* | | | | | | | |
| Florida | | | X | | X | | |
| Georgia | | X | X | | X | X | X |
| Hawaii | | | X | | | | |
| Idaho | | | | | X | | |
| Illinois | | | | | X | X | |
| Indiana | | | | | X | X | |
| Iowa | | | | | X | X | |
| Kansas | | | | | X | X | |
| Kentucky | | | X | | X | | |
| Louisiana | | | | | | X | |
| Maine | | | | | X | | |
| Maryland | | | X | | | | |
| Massachusetts | X | X | X | X | X | X | X |
| Michigan | X | | X | X | X | | |
| Minnesota | X | | X | | X | X | |
| Mississippi | | | | | X | | |
| Missouri | | | | | X | | |
| Montana | | | X | | X | | |

Policy research for this tool was conducted by the Harvard Law School Food Law and Policy Clinic (FLPC). For more information, visit the Food Waste Policy Finder at policyfinder.refed.org/.

States Regulating Date Labeling

| State | Perishable Foods | Potentially Hazardous Foods | Milk/ Dairy | Meat/ Poultry | Shellfish | Eggs | Other |
|----------------|------------------|-----------------------------|-------------|---------------|-----------|------|-------|
| Nebraska | | | | | X | | |
| Nevada | | X | X | | X | | |
| New Hampshire | | | | | X | | X |
| New Jersey | | | X | | X | | |
| New Mexico | | | X | | X | | |
| New York | | | | | X | | |
| North Carolina | | | | | X | | |
| North Dakota | | | | | X | | |
| Ohio | X | | | | X | | |
| Oklahoma | | | | | X | X | |
| Oregon | X | | | | | | |
| Pennsylvania | | | X | | X | | |
| Rhode Island | | | | | X | | X |
| South Carolina | | | | | X | X | |
| South Dakota | | | | | | | X |
| Tennessee | | | | | X | | X |
| Texas | | | | | X | | X |
| Utah | X | X | | | X | | |
| Vermont | | X | | | X | | |
| Virginia | | | X | | X | | |
| Washington | X | | | | | | |
| West Virginia | | | | | X | X | |
| Wisconsin | | | | | X | X | |
| Wyoming | | | | | X | | |

States Regulating Past-Date Food Sales

| State | No Past-Date Regulations | Past-Date Sales Regulated | Foods for which past-date sale is restricted |
|-----------------------|--------------------------|---------------------------|---|
| Alabama | | x | Meat, Baby Food, Infant Formula, Potentially Hazardous Foods |
| Alaska | x | | |
| Arizona | x | | |
| Arkansas | x | | |
| California | x | | |
| Colorado | | x | Eggs |
| Connecticut | x | | |
| Delaware | x | | |
| District of Columbia* | x | | |
| Florida | | x | Shellfish, Dairy |
| Georgia | | x | Eggs, Infant Formula, Shellfish, Milk, Potentially Hazardous Foods, Pre-packaged Sandwiches |
| Hawaii | | x | Dairy |
| Idaho | x | | |
| Illinois | | x | Eggs |
| Indiana | x | | |
| Iowa | x | | |
| Kansas | x | | |
| Kentucky | | x | Dairy |
| Louisiana | x | | |
| Maine | x | | |
| Maryland | | x | Milk |
| Massachusetts | | x | All food products (emphasis on perishable and semi-perishable foods) |
| Michigan | | x | Perishables, Meat, Dairy |
| Minnesota | x | | |
| Mississippi | x | | |
| Missouri | x | | |

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States Regulating Past-Date Food Sales

| State | No Past-Date Regulations | Past-Date Sales Regulated | Foods for which past-date sale is restricted |
|----------------|--------------------------|---------------------------|--|
| Montana | | x | Milk |
| Nebraska | x | | |
| Nevada | | x | Potentially Hazardous Foods, Dairy |
| New Hampshire | | x | Pre-wrapped Sandwiches |
| New Jersey | | x | Dairy |
| New Mexico | | x | Dairy |
| New York | x | | |
| North Carolina | x | | |
| North Dakota | x | | |
| Ohio | x | | |
| Oklahoma | x | | |
| Oregon | | x | Perishables, eggs, meat, sandwiches, shellfish |
| Pennsylvania | | x | Milk |
| Rhode Island | | x | Bakery Products |
| South Carolina | x | | |
| South Dakota | x | | |
| Tennessee | | x | Ready to Eat Foods |
| Texas | x | | |
| Utah | | x | Potentially Hazardous |
| Vermont | | x | Potentially Hazardous Foods |
| Virginia | | x | Dairy |
| Washington | | x | Perishables |
| West Virginia | x | | |
| Wisconsin | | x | Eggs |
| Wyoming | x | | |

*Washington, D.C. passed The Save Good Food Act of 2018, which charges the D.C. Department of Health with updating date labeling regulations to focus on reducing the amount of safe, quality food that is wasted. The new regulations were supposed to be released by March 30, 2019, but had yet to be issued as of March 2023.

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The Bill Emerson Good Samaritan Food Donation Act, as amended by the Food Donation Improvement Act, provides a strong federal baseline of protection for food donors against state and federal liability claims. It covers individuals, businesses, schools, nonprofit organizations, the officers of businesses and nonprofit organizations, and gleaners. A donor must donate in good faith to a nonprofit organization that distributes the donated food to needy populations, or, if the donor is a qualified direct donor, they may donate food directly to needy individuals. Donated food must meet all quality and labeling standards imposed by federal, state and local laws and regulations. A state’s liability protection law can provide more, but not less, protection than the Emerson Act. States shown below offer protections beyond the federal baseline.

State Liability Protection Laws

| State | Citation | Protections apply to past-date donations | Protections apply regardless of compliance with regulations on the quality or labeling of food |
|---------------|--|--|--|
| Alaska | Alaska Stat. §§ 17.20.345-47 | X | |
| California | Cal. Civ. Code § 1714.25; Cal. Health & Safety § 114433 | * | |
| Hawaii | Haw. Rev. Stat. § 145D-1—D-5 | X | |
| Kentucky | Ky. Rev. Stat. § 411.240—243 | X | |
| Massachusetts | Mass. Gen. Laws Ann. Ch. 94, § 328 | * | |
| New Jersey | N.J. Stat. Ann. § 24:4A-1—A5 | X | X |
| Ohio | Ohio Rev. Code Ann. § 2305.37 | X | |
| Oregon | Or. Rev. Stat. § 30.890 | | X |
| Rhode Island | R.I. Gen. Laws Ann. § 21-34.1-1—6 | * | |
| Tennessee | Tenn. Code Ann. § 53-13-101—103 | * | |
| Virginia | Va. Code Ann. § 3.2-5144 | * | * |
| Washington | Wash. Rev. Code Ann. § 69.80.031 | X | X |

*Protections in this area are limited in scope.

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State Tax Incentives for Food Donations

| State | Deduction or Credit | Benefit | Eligible Donors | Eligible Food | Eligible Recipients | Expired or Repealed |
|---|---------------------|--|--|---|--|---------------------|
| Arizona Ariz. Rev. Stat. Ann. § 42-5074 | Deduction | Gross proceeds of sales or gross income from donated food | Restaurants | Prepared food, drink or condiment | Nonprofits that regularly distribute food at no cost. | None |
| Arizona Ariz. Rev. Stat. Ann. § 43-1025 | Deduction | Greater value of the wholesale market price or the most recent sale price of donated crops | Farmers | Agricultural Crops | Arizona Nonprofits whose use of the crop is related to their tax-exempt status | None |
| California CAL. REV. & TAX. CODE § 17053.88.5 | Credit | 15% of the wholesale market price of donated item | Farmers and any person responsible for packing, or processing a qualified donation item, provided that person is not a retailer. | Produce, raw agricultural products, and processed foods | California Food Banks | January 1, 2027 |
| California CAL. REV. & TAX. CODE § 17053.12 | Credit | 50% of transportation costs of donated crops | Taxpayers engaged in the business of processing, distributing, or selling agricultural products | Agricultural Crops | Nonprofits | None |

State Tax Incentives for Food Donations

| State | Deduction or Credit | Benefit | Eligible Donors | Eligible Food | Eligible Recipients | Expired or Repealed |
|---|---------------------|--|--|--|--|---------------------|
| Colorado Colo. Rev. Stat. § 39-22-536 | Credit | 25% of wholesale market price, up to \$5,000 annually | Taxpayers | Agricultural Crops, Livestock, Eggs, Dairy | Nonprofit hunger-relief charitable organizations | Expired 2020 |
| Colorado Colo. Rev. Stat. Ann. § 39-22-301 | Credit | 25% of wholesale market price, up to \$1,000 annually | C-Corporations | Agricultural Crops, Livestock | Charitable organizations that do not charge end recipients | Repealed 2022 |
| District of Columbia D.C. CODE § 48-1806.16 | Credit | 50% of fair market value, up to \$2,500 for individuals or \$5,000 for joint filings | Taxpayers | Produce grown or food prepared within the district | Food recovery organizations | Repealed 2021 |
| District of Columbia D.C. CODE § 48-1806.14 | Credit | 50% of fair market value, up to \$2,500 for individuals and \$5,000 for businesses | Taxpayers and businesses | Food grown at urban farms and community gardens | Food banks and shelters | Repealed |
| Iowa Iowa Code §§ 190B.101-.106, 422.33(30) | Credit | 15% of fair market value, up to \$5,000 annually | Taxpayers who produce food | Any apparently wholesome food | Emergency feeding organizations and food bank | None |
| Kentucky Ky. Rev. Stat. Ann. § 141.392 | Credit | 10% of fair market value | Taxpayer who derives income from agricultural products | Edible agricultural products | Nonprofit food programs operating in Kentucky | Repealed 2018 |

State Tax Incentives for Food Donations

| State | Deduction or Credit | Benefit | Eligible Donors | Eligible Food | Eligible Recipients | Expired or Repealed |
|---|---------------------|---|---|---|---|---------------------|
| Maryland MD Code Ann., Tax-Gen., § 10-745 | Credit | 100% of the wholesale value of the eligible food donation up to \$5,000 | Farm businesses | Fresh farm products for human consumption | Not specified | |
| Maryland MD Code Ann., Tax-Gen., § 10-746 | Credit | Up to a \$50 for the expenses incurred to butcher and process venison, not to exceed \$200 annually | Residents of Montgomery County | Deer Carcass | 501(c)(3) nonprofit venison donation programs under the Montgomery County Deer Donation Program | January 1, 2023 |
| Missouri Mo. Rev. Stat. § 135.647 | Credit | 50% of food or cash donation, up to \$2,500 annually. | Taxpayers | Any food or monetary donation | Food pantries, homeless shelters, and soup kitchens in the area where the donor resides in MO | December 31, 2026 |
| Nebraska Neb. Rev. Stat. § 77-27,241 | Credit | 50% of the value of the qualified donation, not to exceed \$2,500 annually | Grocery stores, restaurants, and agricultural producers | Nebraska grown | Food bank, food pantry or food rescue organization | |

State Tax Incentives for Food Donations

| State | Deduction or Credit | Benefit | Eligible Donors | Eligible Food | Eligible Recipients | Expired or Repealed |
|---|---------------------|---|---|--|--|---------------------|
| New York N.Y. Tax Law §210-B(52) | Credit | 25% of the fair market value of the qualified donations, not to exceed \$5,000 per tax year | Farmers | Apparently wholesome food that meets all quality and labeling standards | NY food banks, pantries, or other emergency food programs | None |
| Oregon Or. Rev. Stat. § 315.154, 315.156 | Credit | 15% of wholesale market price | Farmers and farm businesses | Agricultural Crops, Livestock | Food banks or other charitable organizations that distribute food free of charge | January 1, 2026 |
| Pennsylvania 72 P.S. Taxation and Fiscal Affairs § 8904-A | Credit | 55% of the total contribution | Food rescue projects serving low-income neighborhoods | Wholesome foods with nutritional value | Not specified | None |
| South Carolina S.C. Code Ann. § 12-6-3750 | Credit | \$75 per carcass | Meat packers, butchers, and processing plants | Deer carcass | Nonprofits engaged in food distribution | None |
| Virginia VA Code Ann. § 58.1-439.12:12 | Credit | 50% of fair market value, up to \$10,000 annually | Farmers | Grains, fruits, nuts, vegetables, or other wholesome foods | Nonprofit food banks | |
| West Virginia W. Va. Code, § 11-13DD-1—7 | Credit | 10% of the value of the donated edible agricultural products, up to \$2,500 | Farmers | Fruits, vegetables, beef, poultry, pork, and fish, raised or grown in WV | Nonprofit food programs that distribute to needy individuals | None |



State Food Donation Safety Laws & Guidance

| State | Regulations or Guidance | Share Tables | Wild Game Meat |
|----------------------|---|--------------|----------------|
| Alabama | | | |
| Alaska | Limited | X | X |
| Arizona | | | |
| Arkansas | | | |
| California | Limited | X | |
| Colorado | | X | |
| Connecticut | | X | X |
| Delaware | | | |
| District of Columbia | Limited | X | |
| Florida | | | |
| Georgia | | | |
| Hawaii | | | |
| Idaho | | | X |
| Illinois | Limited | X | X |
| Indiana | | X | |
| Iowa | | X | |
| Kansas | | | |
| Kentucky | | | X |
| Louisiana | | | |
| Maine | | X | |
| Maryland | Limited; Donations During Covid-19 Pandemic | | |
| Massachusetts | | | |
| Michigan | | X | |
| Minnesota | Limited | | X |

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State Food Donation Safety Laws & Guidance

| State | Regulations or Guidance | Share Tables | Wild Game Meat |
|----------------|-------------------------|--------------|----------------|
| Mississippi | Limited | | |
| Missouri | Limited | X | |
| Montana | | | X |
| Nebraska | | | |
| Nevada | Limited | | X |
| New Hampshire | | | |
| New Jersey | | | |
| New Mexico | | | |
| New York | Limited | X | |
| North Carolina | | X | |
| North Dakota | | | |
| Ohio | | X | |
| Oklahoma | Limited | X | X |
| Oregon | Limited | | |
| Pennsylvania | | | |
| Rhode Island | Limited | X | |
| South Carolina | Limited | X | |
| South Dakota | | | |
| Tennessee | | X | |
| Texas | Comprehensive | | |
| Utah | | | X |
| Vermont | Limited | X | |
| Virginia | | | |
| Washington | Comprehensive | X | X |
| West Virginia | | | |
| Wisconsin | | X | |
| Wyoming | Limited | | X |

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State Laws for Feeding Food Scraps to Swine*

| State | Specific Food Bans | | Heat-Treatment Requirements | | Licensure Requirements | | Individual Use Regs. |
|------------------------|--------------------------------|----------------------------------|-----------------------------|------------------------------|------------------------|------------------------|----------------------|
| | Full prohibition on veg. waste | Full prohibition on animal waste | Veg. waste must be treated | Animal waste must be treated | To treat waste | To feed waste to swine | |
| Alabama | X | X | | | | | X |
| Alaska** | | | | | | | X |
| Arizona | | | | X | | X | X |
| Arkansas | | X | | | | X | X |
| California | | | | X | | X | X |
| Colorado | | | | X | | X | X |
| Connecticut | | | | X | | X | X |
| Delaware | | X | | | | | X |
| District of Columbia** | | | | | | | X |
| Florida | | | | X | | X | X |
| Georgia | * | * | | | | X | X |
| Hawaii | | | | X | | X | X |
| Idaho | | X | | | | | X |
| Illinois | X | X | | | | | X |
| Indiana | | | | X | X | X | X |
| Iowa | | | X | X | | X | X |
| Kansas | | X | | | | | X |
| Kentucky | X | X | | | | | |
| Louisiana | X | X | | | | | |
| Maine | | | | X | | X | X |
| Maryland | | | | X | | X | X |
| Massachusetts | | * | | X | | X | X |
| Michigan | | | | X | | X | |
| Minnesota | | | X | X | | X | X |

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State Laws for Feeding Food Scraps to Swine*

| State | Specific Food Bans | | Heat-Treatment Requirements | | Licensure Requirements | | Individual Use Regs. |
|----------------|--------------------------------|----------------------------------|-----------------------------|------------------------------|------------------------|------------------------|----------------------|
| | Full prohibition on veg. waste | Full prohibition on animal waste | Veg. waste must be treated | Animal waste must be treated | To treat waste | To feed waste to swine | |
| Mississippi | X | X | | | | | X |
| Missouri | | | X | X | | X | X |
| Montana | | X | | | X | X | X |
| Nebraska | | | | X | | X | X |
| Nevada | | | | X | X | | X |
| New Hampshire | | | | X | | X | X |
| New Jersey | | | X | X | X | X | X |
| New Mexico | | | | X | X | X | X |
| New York** | | | | X | | | X |
| North Carolina | | | | X | | X | X |
| North Dakota | X | X | | | | | X |
| Ohio | | | | X | X | X | X |
| Oklahoma | X | X | | | | | X |
| Oregon | X | X | | | | | X |
| Pennsylvania | | | | X | X | X | X |
| Rhode Island | | | X | X | | X | X |
| South Carolina | | X | | | | | X |
| South Dakota** | * | * | | | | | X |
| Tennessee | | | X | X | | X | X |
| Texas | | X | | | | X | X |
| Utah** | | | | | | | X |
| Vermont | | X | | | | | X |
| Virginia | | | | X | X | X | |
| Washington | | | | X | | X | X |
| West Virginia | | | X | X | | X | X |
| Wisconsin | | X | | | | | X |



State Laws for Feeding Food Scraps to Swine*

| State | Specific Food Bans | | Heat-Treatment Requirements | | Licensure Requirements | | Individual Use Regs. |
|----------------|--------------------------------|----------------------------------|-----------------------------|------------------------------|------------------------|------------------------|---|
| | Full prohibition on veg. waste | Full prohibition on animal waste | Veg. waste must be treated | Animal waste must be treated | To treat waste | To feed waste to swine | May feed household garbage to own swine |
| Wyoming | | | X | X | | X | X |

*Some states have laws governing the feeding of animals beyond swine. This is noted with an asterisk if the law does not also pertain to swine.

** Alaska, District of Columbia, and Utah do not regulate the feeding of food scraps beyond federal regulations. New York policy mirrors federal policy and does not include any additional requirements; therefore, we consider it a Strong Policy. South Dakota generally does not impose restrictions on feeding food waste to animals; however, cattle that are enrolled in the Dakota Certified Beef Program may not be fed any feed products containing food processing waste, restaurant food waste, dried poultry waste, dried poultry litter, dried ruminant waste, dried swine waste, undried processed animal waste products, or processed animal waste.

State Organic Waste Bans & Recycling Laws

| | Food waste generators covered | Waste production threshold | Distance exemptions | Other |
|---|--|----------------------------|---------------------|--|
| California Cal. Code Regs. Tit. XIV, § 18981.1-18998.4 | All Tier One commercial generators, multi-family dwellings, and individuals. 2024: Tier Two food waste generators | None | None | As of 2022, all Tier One generators must measure food waste production and donate edible food to recovery organizations. California set waste goals of reducing organic waste disposal 75% by 2025 and rescuing at least 20% of currently disposed surplus food by 2025 for people to eat. |
| Connecticut Conn. Gen. Stat. Ann. § 22a-226e | Commercial food wholesaler or distributor, industrial food manufacturer or processor, supermarket, resort or conference center | 26 tons/year | 20 miles | Beginning January 1, 2025, the 20 mile exemption will be eliminated and institutions generating more than 26 tons/yr will be added. |
| District of Columbia DC Code § 8-1031.01; DC Code § 8-1031.03; DC Code § 8-1031.03a | Retail food stores with at least 10,000 square feet of floor area; any other retail store food chain with combined floor area of 10,000 square feet; college or university campuses with at least 500 residential students; arenas or stadiums that hold at least 15,000 people; hospitals or nursing homes with at least 300 beds | None | None | N/A |

State Organic Waste Bans & Recycling Laws

| | Food waste generators covered | Waste production threshold | Distance exemptions | Other |
|---|--|--|---------------------|--|
| Maryland Md. Code Ann. Env't § 9-1701; Md. Code Ann. Env't § 9-1724.1 | Any person, business, or cafeteria | 2 tons/week* 2024: 1 ton/week* *Generators are covered only for weeks during which they meet the threshold | 30 miles | Businesses may apply for a waiver if the cost of diverting food residuals from a refuse disposal system is more than 10% more expensive than the cost of disposing the food residuals at a refuse disposal system. Maryland also prohibits the owner or operator of a refuse disposal system from accepting loads of separately collected organic waste for disposal unless the owner or operator recycles the organic waste. |
| Massachusetts 310 Mass. Code Regs. 19.017 | Any commercial entity, excluding a residence | ½ ton per week *Generators are covered only for weeks during which they meet the threshold | None | N/A |
| New Hampshire N.H. Rev. Stat. § 149-M:27 | All persons and business entities | 2/1/2025: 1 ton/week | 20 miles | Diversion to alternative facilities shall prioritize, in the following order, consumption by humans; consumption by animals; composting, digestion, or land application; and energy recovery. |

State Organic Waste Bans & Recycling Laws

| | Food waste generators covered | Waste production threshold | Distance exemptions | Other |
|--|--|--|---------------------|--|
| New Jersey N.J. Stat. Ann. § 13:1E-99.122-125 | Large food waste generator | 52 tons/year | 25 miles | Generators may apply for exemption if the cost of proper recycling and transportation to recycling facilities is at least 10 percent more than the cost of transporting the food waste for disposal as solid waste plus the disposal fee charged for solid waste disposal. |
| New York N.Y. Evtl. Conservation Law §§ 27-2201 – 27-2219. | Businesses, nonprofits, government entities, and other organizations Excludes healthcare facilities, and elementary and secondary schools | 2 tons/week | 25 miles | All designated food scraps generators are required to donate surplus edible food for human consumption to the extent possible. |
| Rhode Island R.I. Gen. Laws Ann. § 23-18.9-17 | Commercial food wholesaler or distributor, industrial food manufacturer or processor, supermarket, resort or conference center, banquet hall, restaurant, religious institution, military installation, prison, corporation, hospital or other medical care institution, casino, and covered educational facility. | Educational Facilities: 30 tons/year All other generators: 52 tons/year | 15 miles | Waivers apply if the landfill tipping fee is less than the fee charged by an authorized composting or anaerobic digestion facility located within 15 miles of the business. |

State Organic Waste Bans & Recycling Laws

| | Food waste generators covered | Waste production threshold | Distance exemptions | Other |
|--|--|--|---------------------|---|
| Washington Wash. Rev. Code § 70A.205.545; Wash. Rev. Code § 43.19A.150 | 2024-2026: Businesses 2027: Municipalities with over 25,000 residents are required to provide curbside composting | 2024: 8 cubic yards 2025: 4 cubic yards 2027: Residential provided | None | Businesses are encouraged to donate edible food. By 2023, municipalities with over 25,000 residents must adopt a compost procurement ordinance. |
| Vermont Vt. Stat. Ann. tit. 10, § 6605k | All persons and business entities | None | None | N/A |