



# 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				
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		

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# 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							
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							
Tennessee					X		X
Texas					X		X
Utah					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		
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
<b>Arizona</b> 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
<b>Arizona</b> 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
<b>California</b> 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
<b>California</b> 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
<b>Colorado</b> 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
<b>Colorado</b> 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
<b>District of Columbia</b> 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
<b>District of Columbia</b> 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
<b>Iowa</b> 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
<b>Kentucky</b> 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
<b>Maryland</b> 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	
<b>Maryland</b> 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
<b>Missouri</b> 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
<b>Nebraska</b> Neb. Rev. Stat. § 77-NEW	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
<b>New York</b> 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
<b>Oregon</b> 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
<b>Pennsylvania</b> 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
<b>South Carolina</b> 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
<b>Virginia</b> 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	
<b>West Virginia</b> 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 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
Mississippi	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	May feed household garbage to own swine
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
Wyoming			X	X		X	X

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\*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
<b>California</b> 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.
<b>Connecticut</b> 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.
<b>District of Columbia</b> DC Code § 8-1031.01; DC Code § 8-1031.03; DC Code § 8-1031.03a	2023: retail food stores with at least 10,000 square feet of floor area and college or university campuses with at least 2,000 students 2024: Any other retail food store, arenas or stadiums that hold at least 15,000 people, hospitals or nursing homes with at least 300 beds, and colleges or universities with at least 500 residential students	None	None	N/A



# State Organic Waste Bans & Recycling Laws

	Food waste generators covered	Waste production threshold	Distance exemptions	Other
<b>Maryland</b> 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.
<b>Massachusetts</b> 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



# State Organic Waste Bans & Recycling Laws

	Food waste generators covered	Waste production threshold	Distance exemptions	Other
<b>New Jersey</b> 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.
<b>New York</b> N.Y. Envtl. 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.
<b>Rhode Island</b> 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
<b>Washington</b> WA HB 1799 (2022)	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.
<b>Vermont</b> Vt. Stat. Ann. tit. 10, § 6605k	All persons and business entities	None	None	N/A