

**Testimony of Douglas O'Brien  
Director of Public Policy and Research  
AMERICA'S SECOND HARVEST**

**Before the United States Senate Committee on Finance  
Hearing on Federal Tax Law Changes to Encourage Charitable Giving**

**Wednesday, March 14, 2001**

Chairman Grassley, Senator Baucus and distinguished members of the committee, my name is Douglas O'Brien. I am the Director of Public Policy and Research for America's Second Harvest. It is an honor to be here today to present the views of our national network of food banks and emergency food providers regarding the *Good Samaritan Hunger Relief Tax Incentive Act, S. 37*, legislation introduced by Senators Richard Lugar of Indiana and Patrick Leahy of Vermont and its companion measure in section 7 of the *Tax Empowerment and Relief for Farmers and Fishermen Act, S. 312*, introduced by Chairman Grassley and Ranking Member, Senator Baucus.

I would like to begin my testimony by briefly introducing America's Second Harvest to the committee. America's Second Harvest is the nation's largest private hunger relief charity and one of the largest non-profit organizations in the United States.<sup>1</sup> We are a national network of regional food banks and food rescue organizations providing hunger relief and other services to 50,000 local private charities operating more than 90,000 community food assistance programs. Our network provides domestic hunger relief services in all 50 states, the District of Columbia, and Puerto Rico.

Some of the members of the committee may be familiar with our network affiliates in their states and the District. For example, last year Chairman Grassley toured several of the Second Harvest affiliate food banks in Iowa and I believe Senator Baucus is familiar with the Montana Food Bank in Missoula which serves private hunger relief charities throughout his state. Committee staff are probably also familiar with our network affiliate here in the nation's capitol, the Capital Area Food Bank and its member agency the DC Central Kitchen.<sup>2</sup>

Those food banks and other non-profit charitable organizations, and the more than 200 food banks and food rescue organizations that comprise the America's Second Harvest network, provide more than 1.5 billion pounds, or 750,000 tons of food and grocery products annually, with an estimated dollar value of more than \$2 billion, to approximately 25.7 million low-income Americans, including 21 million needy people at emergency feeding sites.<sup>3</sup> Those emergency feeding sites include church food pantries, soup

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<sup>1</sup> For more information on America's Second Harvest, please see the attached fact sheet at the conclusion of the written testimony or visit our website at [www.secondharvest.org](http://www.secondharvest.org).

<sup>2</sup> A complete list of America's Second Harvest affiliate food banks is available on our website.

<sup>3</sup> The estimated dollar value of donated food and grocery products distributed by America's Second Harvest network affiliates is determined as part of our independent annual audit conducted by the accounting firm of KPMG, LLP, August 18, 2000.

kitchens and congregate meal sites for the elderly poor, and emergency shelters for the homeless, battered women and other needy people seeking short-term housing.

America's Second Harvest is a private charitable network which has emerged in nearly every American community to meet the basic food needs of the most vulnerable and needy of our neighbors. Despite the recognized efficiency and comprehensive nature of the private charitable system, we often find ourselves in a situation where requests for aid are exceeding available resources. The trend toward greater reliance on charitable food assistance has generally grown over the last decade, with most of the growth occurring over the last four years.

Nearly all of our network food banks and the local hunger relief charities they serve have experienced in recent years a startling paradox of need for hunger relief services in a time of nearly unprecedented American prosperity. Despite the generally strong economy, low-unemployment, and falling welfare and food stamp caseloads, demand for emergency food assistance has been consistently rising in most communities.

In 1998, America's Second Harvest released a comprehensive national study on the nation's charitable response to hunger and the demographic make-up of the needy people we serve. Our study of more than 28,000 emergency food recipients found that 90 percent have household incomes at or below 150 percent of the poverty line, and better than one-in-ten people we serve have no income at all. The study found that children make up a substantial number of emergency food recipients, representing nearly 38 percent of all emergency food clients. Another 16 percent of emergency food recipients were elderly Americans. Furthermore, 38 percent of all households served by food banks included someone who was working and of those households, nearly half were employed full-time. Other troubling statistics also emerged from the research, including the pervasive presence of children and working single parents being served at soup kitchens.<sup>4</sup> Our research showed that one in five people in a soup kitchen line is now a child, a feeding site which has historically served mostly homeless, chronically unemployed adult males.

The independent research we released three years ago provides compelling supporting data to similar research conducted by the federal government, state and municipal governments, academics and non-profit research organizations on the food security status of low-income households and demand for emergency food assistance.

The most recent of these studies includes the U.S. Conference of Mayors Annual Report on Hunger and Homelessness released four months ago. The Mayors' study found a 17 percent increase in requests for emergency food in the US cities surveyed. The number of families with children requesting food aid increased by 16 percent and one-third of adults requesting food assistance were employed.<sup>5</sup> For example, Figure 1, a national review of multiple studies – including various local or municipal studies of hunger relief charities to state and national studies of the same – conducted by the Tufts University, Center on Hunger and Poverty shows increased requests for food aid throughout the country ranging from a low of 14 percent to a high of 38 percent.<sup>6</sup>

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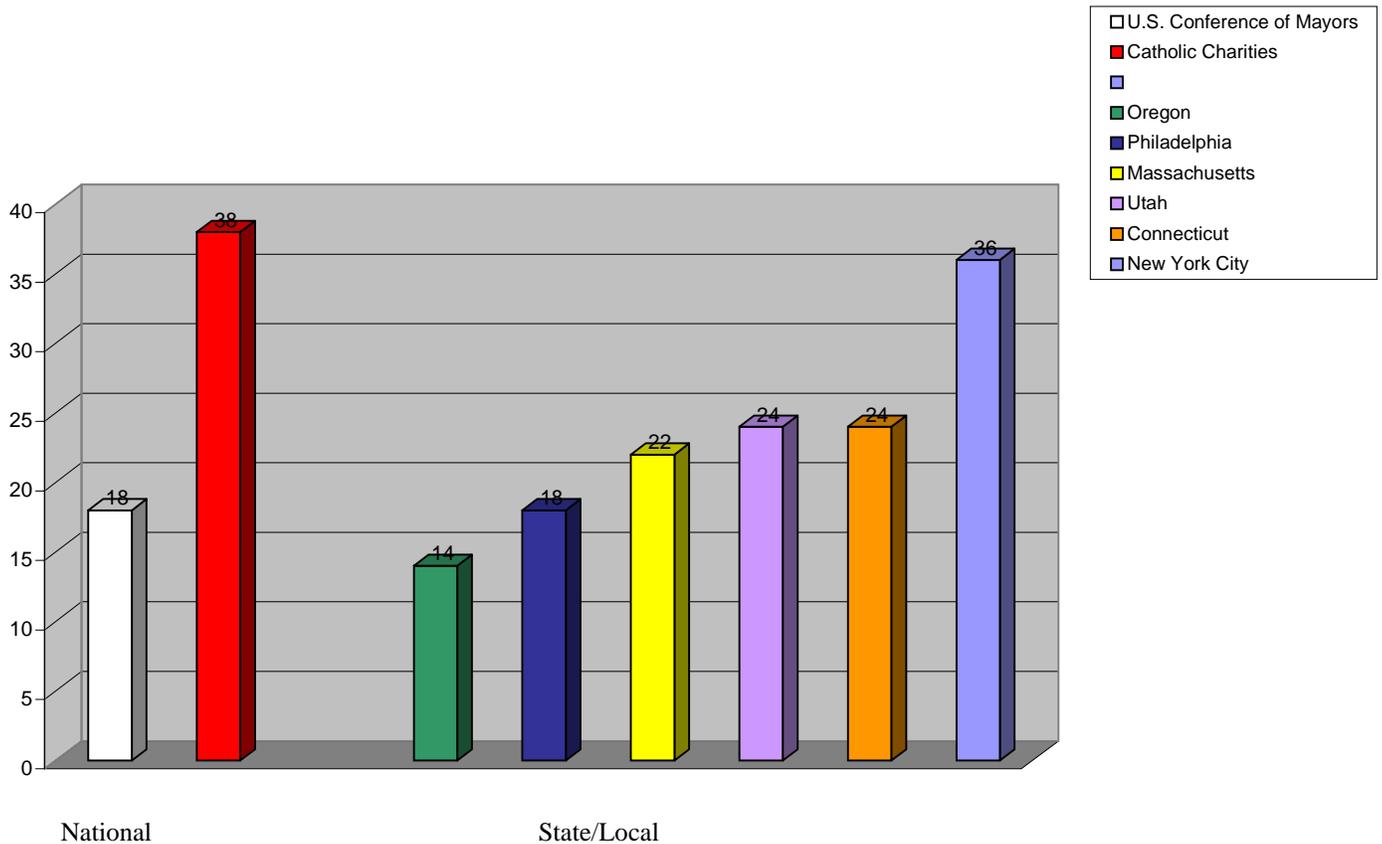
For more information, please see page 25 of the America's Second Harvest 2000 Annual Report: *A Community Ending Hunger*.

<sup>4</sup> *HUNGER 1997: The Faces & Facts*, America's Second Harvest, 1998.

<sup>5</sup> *A Status Report on Hunger and Homelessness in America's Cities 2000*, U.S. Conference of Mayors, December 2000.

<sup>6</sup> Venner, *et al.*, *Paradox of Our Times: Hunger in a Strong Economy*, Center on Hunger and Poverty, Tufts University, January 2000.

**Figure 1. Range of Reported Increases in Demand for Emergency Food Assistance: Selected Studies from 1996 through 1999**



Note: These studies were conducted at different points in time using different methodologies.

In addition, the General Accounting Office (GAO) in 1999 released a study of declining food stamp participation and stated that “...[D]emand for food assistance by low-income families has increased in recent years...the need for food assistance has not diminished; rather needy individuals are relying on sources of assistance other than food stamps.”<sup>7</sup> The GAO’s finding of needy people turning to other sources, such as charities for food assistance, is again reflected in the U.S. Department of Agriculture’s annual food security study conducted as part of the Census Bureau’s Current Population Survey. USDA-Census figures show that approximately 31 million Americans are food insecure, that is they are hungry or at risk of hunger, a number that has been nearly unchanged over the period 1995 through 1998, despite the strong economy and falling food assistance caseloads.<sup>8</sup>

Unfortunately, the growing demand for emergency food assistance has in too many instances outstripped the food resources of local charities. Our study of network food banks indicated that between 115,000 and 800,000 low-income people were denied emergency food assistance at local charities because the charity they turned to for help lacked adequate food, representing roughly 6.5 percent of all requests.<sup>9</sup>

<sup>7</sup> *Food Stamp Program: Various Factors Have Led to Declining Participation*, (Letter Report, GAO/RCED 99-185), General Accounting Office, July 2, 1999.

<sup>8</sup> Andrews, Margaret, *et al.*, *Household Food Security in the United States, 1999*, U.S. Department of Agriculture, Economic Research Service-Food Assistance and Nutrition Research Report No. 8, fall 2000.

<sup>9</sup> *HUNGER 1997: The Faces & Facts*, p.77.

Similarly, the U.S. Conference of Mayors reported last year that 13 percent of requests for emergency food assistance in cities surveyed went unmet due to a lack of food resources.<sup>10</sup>

America's Second Harvest estimates that our network would need to increase donations by nearly 100 percent to meet local hunger relief agency needs for food distribution. According to agency surveys, our network alone experiences an annual shortfall of in-kind food donations of nearly one billion pounds.<sup>11</sup> This significant shortfall of food donations has led to local hunger relief charities turning away low-income people at the moment of their greatest need.

To address this shortfall in domestic hunger assistance, Senators Lugar and Leahy and a bipartisan group of 22 of their colleagues in the Senate and more than 80 members of the House led by Representatives Hall (D-OH) and Houghton (R-NY), introduced legislation in the last Congress to spur greater donations of food from the private sector. We are, of course, pleased that this legislation has been re-introduced in the Senate again by Senators Lugar and Leahy, and that identical legislation will be introduced in the House today.

The *Good Samaritan Hunger Relief Tax Incentive Act* has three provisions that when taken together, provide a greater incentive for businesses to donate food for local humanitarian purposes. First, the legislation expands the class of taxpayers eligible for the "special rule deduction" under section 170(e)(3) of the Internal Revenue Code currently enjoyed only by regular corporations, or Chapter C Corporations, to all business taxpayers. That would include farmers, small businesses, fishermen, franchise owners, and restaurateurs. This expansion of the special rule deduction is limited to the in-kind donation of food to a 501(c)(3) charitable organization for the express purpose of hunger relief for needy people. This is an important tax equity issue. For example, under current law, if a major food company makes a donation of cheese, the corporation is eligible for the special rule deduction under section 170(e)(3). If, however, a dairy farmer made the same donation of cheese to a local hunger relief agency, the farmer is denied the deduction under current law because the farmer is not typically organized as a regular C corporation under Internal Revenue Code definitions. Figure 2 shows how the proposed change would affect a farmer, a restaurant owner, and a food manufacturer in the donation of food for hunger relief activities.

**Figure 2. Estimated Benefits under "Good Samaritan Tax Act"**

Example	Current Deduction	S. 37	Difference
Farmer donates one bushel of apples*	No access to special deduction IRC Sec. 170(e)(s)	\$5.50	+\$5.50
Restaurant donates a pan of lasagna feeding 10-12 people*	No access to special deduction IRC Sec. 170(e)(s)	\$25.00	+\$25.00
Grocery manufacturer donates a package of dry rice	\$0.63	\$0.74	+ \$0.11

\* In the instance of the farmer and restaurant owner in the preceding table, it is assumed that both are formed as small businesses, as is often, and not Regular C corporations.

The limitation of the special rule deduction of section 170(e)(3) is a significant barrier to food donations, particularly from restaurants, small businesses, and farmers. In some instances, as Senator Lugar found in Indiana, it is actually more cost effective for a farmer to dump surplus food products than to donate it

<sup>10</sup> U.S. Conference of Mayors, 2000.

<sup>11</sup> *HUNGER 1997: The Faces & Facts*, p.82.

to a local hunger relief charity. In Montana, the Montana Food Bank operates a non-profit cannery, where locally grown produce is canned and distributed to needy people throughout the state. The cannery project is a remarkably innovative partnership of the public and private sector. Unfortunately, most of the produce donations made by potato farmers to the cannery project elicit no tax benefit, despite the fact the farmers have invested time, money and material to the donation. To struggling farmers, the act of donating to the cannery can, and often does, represent a financial loss. The *Good Samaritan Hunger Relief Tax Incentive Act* helps rectify that situation by allowing the grower to recoup at least some of his or her investment through the tax code.

The Good Samaritan Tax Act addresses this inequity in the code by allowing all taxpayers engaged in business or trade to be eligible for the deduction when making an in-kind donation of food.

Second, the legislation enhances the deduction from the current deduction formula to the fair market value of the product in most instances, not to exceed twice the cost or basis. For farmers and other businesses using the “cash method” of accounting, the deduction is expanded to the basis of any qualified contribution at 50 percent of the fair market value. This simplified deduction formula and enhanced deduction level provides an incentive for businesses, farmers, and fishermen to donate wholesome, edible food that might otherwise go to waste. Further, the complicated nature of the current formula sometimes precludes even large food manufacturing companies from seeking a deduction for which they are eligible when donating. By simplifying the deduction formula and enhancing the deduction’s value, businesses have an incentive to donate rather than dump the surplus product.

Lastly, the legislation codifies the notion that the taxpayer, not the Internal Revenue Service, should – with substantiation of fair market value – make the determination of the value of the donated food. The issue of valuation of food inventory has been an issue of dispute between food companies and the IRS for many years. In 1995, a Federal Tax Court sided with Lucky Stores, a grocery concern, in one such dispute. The Court held that the value of surplus bread inventory donated to a local food bank by Lucky Stores and claimed at the full retail price of the bread was indeed valued by the taxpayer properly, rather than half the retail price as the IRS claimed.<sup>12</sup> As the nation’s largest recipient of donated food from major food concerns, we especially see the codification of the Lucky Stores principle as critical to our ability to gain food donations for hungry people, and provide some level of comfort to businesses partnering with us in socially responsible ways without some future tax reprisal for their generosity. Again, this level of taxpayer protection is necessary to keep simple and effective incentives for businesses to donate surplus inventories of food for local charitable hunger relief activities.

Mr. Chairman and members of the committee, the United States Department of Agriculture estimates that 96 billion pounds of edible food is wasted and dumped in landfills each year.<sup>13</sup> Through enactment of the *Good Samaritan Hunger Relief Tax Incentive Act*, if even one percent of that food was re-directed from landfills to local charities instead, it would nearly double the entire food distribution throughout our network to people in need.

The *Good Samaritan Hunger Relief Tax Incentive Act* provides a responsible, cost-effective bottom-line incentive for America’s private sector to re-direct surplus food to the hungry in their communities. It provides a win-win for farmers, small businesses, restaurants, hunger relief charities, and most importantly, to hungry Americans in need of help.

Thank you for your time and attention. For your ease, I have included with my written testimony a table comparing the *Good Samaritan Hunger Relief Tax Incentive Act* and current law. I am available to answer any questions you might have at this time.

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<sup>12</sup> *Lucky Stores, Inc. v. Commissioner*; (105 T.C. 420, 1995)

<sup>13</sup> Kantor, *et al.*, *Estimating and Addressing America’s Food Losses*, 1997, USDA-Economic Research Service.

## Attachment 1.

### Comparison of the Good Samaritan Hunger Relief Tax Incentive Act (S. 37) and Current Tax Law (I.R.C. §170(e)).

#### Current Law - IRC §170(e)

#### S. 37

- |   |  |
|---|--|
| <ul style="list-style-type: none"><li>• Allows “special rule deduction” for regular corporations in the donation of in-kind gifts to charities for the care of the ill, needy, or infants</li><li>• Allowable deduction = cost (basis) + ½ fair market value (FMV), not to exceed twice cost (basis).</li><li>• Determination of FMV of in-kind gift subject to substantiation by taxpayer of market price and other factors.</li></ul> | <p>Expands “special rule deduction” to <u>all</u> business taxpayers for in-kind donations of <u>food inventory</u>.</p> <p>Deduction = full FMV not to exceed 2 x cost (basis). For farmers and other taxpayers using the cash method of accounting, the basis of any qualified contribution shall be deemed at 50% of the product’s FMV.</p> <p>Allows business taxpayer to take FMV into account to the price the food inventory would have been sold without regard to internal standards, lack of market, or similar circumstances.</p> |
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#### ***Background Narrative***

Current Federal tax law. Under current law, regular corporations are allowed a “special rule deduction” under §170(e)(3) of the Internal Revenue Code (IRC), for contributions of in-kind gifts or inventory to charities or similar non-profits provided that such contributions are used by the charity for the care of the ill, the needy, or infants and when several other statutory requirements are met. The “special rule deduction” allows a regular corporate taxpayer a deduction of cost or basis plus one half the appreciated fair market value of the property except to the extent one half of the appreciation exceeds twice the basis of the property donated. Further, the fair market value (FMV) is the price at which the property would have change hands between a willing buyer and a willing seller.

*Lucky Stores, Inc. v. Commissioner* (105 T.C. 420 (1995)). Lucky Stores made donations of surplus bread inventory to food banks which qualified as permissible charitable donees under IRC §170(e)(3)(A), and claimed charitable contributions based upon the full retail prices for the bread. The Internal Revenue Service disputed claimed deductions determining that the FMV of the contributions to be approximately 50 percent of full retail prices. The Tax Court held for Lucky Stores claim of full market value and stated that §170(e)(3) “should not be interpreted in such a restrictive way as to unnecessarily inhibit donations of the type Congress meant to encourage [in the 1976 Tax Reform Act], and certainly petitioner’s bread donations are of that type.”<sup>14</sup>

**The Good Samaritan Hunger Relief Tax Incentive Act (S. 37) expands the special rule deduction of §170(e)(3) to all business tax payers (corporate and non-corporate) in regard to contributions of food, and provides a higher deduction for the donation of food inventory in order to mitigate the effect of business tax rates which typically reduce the allowable deduction below actual costs of manufacturing or producing the product. The bill also has the effect of codifying the *Lucky Stores* decision.**

<sup>14</sup> *Lucky Stores, Inc. v. Commissioner*; (105 T.C. 420, (1995) p.435.)

## Attachment 2.

### America's Second Harvest Fact Sheet

America's Second Harvest is the largest domestic hunger-relief organization in the United States. The America's Second Harvest mission is to feed hungry people by soliciting and distributing food and grocery products through a nationwide network of certified affiliate food banks and food rescue programs to educate the public about the nature of and solutions to the problem of hunger in America.

In 1999, the *Chronicle of Philanthropy* calculated an efficiency rating for America's Second Harvest of 99.3%. This means that 99.3% of all product and money donations received by America's Second Harvest go directly towards feeding hungry people.

- Operations** The America's Second Harvest network of more than 200 regional food banks and food-rescue programs serves all 50 states and Puerto Rico by distributing food and grocery products to approximately 50,000 local charitable hunger-relief agencies, including food pantries, soup kitchens, women's shelters, Kids Cafes, Community Kitchens and other organizations that provide emergency food assistance.
- Donations** America's Second Harvest works with more than 500 national grocery and food service companies (food growers, processors, manufacturers, distributors and retailers) to secure surplus food and grocery products. The list, which reads like a "Who's Who" in corporate America, includes such donors as Kraft Foods, Inc., General Mills, Inc., Nabisco, Inc., The Procter & Gamble Company, The Kellogg Company, The Pillsbury Company, ConAgra Foods, and hundreds more.
- Funding** America's Second Harvest depends entirely on the support of individuals, corporations and charitable foundations. For every \$1 received, America's Second Harvest distributes 30 pounds of food and grocery products to network food banks.
- History** America's Second Harvest was founded in 1979. In its first year, the organization distributed 2.5 million pounds of food through a network of 13 food banks. The America's Second Harvest network now constitutes more than 200 regional food banks and food rescue programs that annually distribute 1.5 billion pounds of donated food and grocery products, providing food assistance to more than 26 million hungry Americans, including eight million children and four million seniors.
- Hunger** America's Second Harvest defines hunger as the inability to purchase enough food to meet basic nutritional needs. Hunger does not discriminate on the basis of age, race or sex. It affects the elderly, the unemployed, the disabled, the homeless, the working poor and victims of natural disaster. America's Second Harvest released the most comprehensive research study on emergency food providers and recipients ever undertaken. *Hunger 1997: The Faces & Facts* provides thorough data and analysis on the nonprofit charitable sector's response to hunger. Key findings of this study include: of the 26 million Americans served each year by the America's Second Harvest network, 39% are from households with working individuals, 62% are female, 38% are children (17 and under), and 16% are seniors (over 65).
- For More Information:** To learn more about America's Second Harvest and how to help fight domestic hunger, please visit our Web site, [www.secondharvest.org](http://www.secondharvest.org), or call 800-532-FOOD.

**Attachment 3.**

**ORGANIZATIONS ENDORSING S. 37,  
THE GOOD SAMARITAN HUNGER RELIEF TAX INCENTIVE ACT**

***NATIONAL FOOD, CHARITY, FARM AND SMALL BUSINESS ORGANIZATIONS***

American Farm Bureau Federation  
America's Second Harvest Food Banks  
At-Sea Processors Association  
California Emergency Foodlink  
ConAgra  
Council of Chain Restaurants  
Grocery Manufacturers of America  
Indiana Farm Bureau  
Kraft

National Cattlemen's Beef Association  
National Farmers Union  
National Fisheries Association  
National Milk Producers Federation  
National Restaurant Association  
Pillsbury  
Salvation Army  
Tricon Global Restaurants

***LOCAL FOOD BANKS AND HUNGER RELIEF ORGANIZATIONS***

***Arizona***

Westside Food Bank – Phoenix  
Southeast Arizona Food Bank  
Association -- Willcox

***Alabama***

Montgomery Area Food Bank, Inc. –  
Montgomery  
United Way Community Food Bank –  
Birmingham  
Bay Area Food Bank – Mobile

**Arkansas:**

Arkansas Food Bank Network – Little  
Rock  
Food Bank of Northeast Arkansas –  
Jonesboro  
Northwest Arkansas Food Bank – Ft.  
Smith

***California***

Alameda County Community Food Bank  
– Oakland  
Second Harvest Food Bank of Santa Cruz  
& San Benito Counties –  
Watsonville  
Second Harvest Food Bank of Santa  
Clara & San Mateo Counties – San  
Jose  
Second Harvest Food Bank of Orange  
County – Orange  
Community Food Bank – Fresno  
The Redwood Empire Food Bank – Santa  
Rosa

Foodbank of Santa Barbara County –  
Santa Barbara

F.I.N.D. (Food In Need of Distribution) –  
Cathedral City

Food Bank for Monterey County – Salinas

Los Angeles Regional Food Bank – Los  
Angeles

San Diego Food Bank – San Diego

Seniors Gleaners, Inc. – North Highlands

***Delaware***

Food Bank of Delaware – Newark

***District of Columbia***

Capital Area Food Bank

***Colorado***

Weld Food Bank – Greeley

Food Bank for Larimer County – Ft. Collins  
Care and Share, Inc. – Colorado Springs

***Connecticut***

Foodshare of Greater Hartford – Windsor

***Florida***

Daily Bread Food Bank – Miami

Second Harvest Food Bank of Central  
Florida – Orlando

Divine Providence Food Bank – Tampa

***Georgia***

Golden Harvest Food Bank – Augusta

Atlanta Community Food Bank – Atlanta

Second Harvest Food Bank of the  
Chattahoochie Valley – Columbus  
The Valdosta Food Bank – Valdosta  
America's Second Harvest of Coastal  
Georgia – Savannah

*Illinois*

Eastern Illinois Food Bank – Urbana  
Northern Illinois Food Bank – St. Charles  
Greater Chicago Food Depository –  
Chicago

*Indiana*

Community Harvest Food Bank – Ft.  
Wayne  
America's Second Harvest of Northwest  
Indiana – Gary  
Terre Haute Catholic Charities Food  
Bank – Terre Haute  
Food Bank of Central Louisiana –  
Alexandria

*Maine*

Good Shepherd Food Bank – Lewiston

*Massachusetts*

Greater Boston Food Bank – Boston  
Worcester County Food Bank –  
Shrewsbury  
The Food Bank of Western  
Massachusetts – Hatfield

*Michigan*

Food Bank of South Central Michigan –  
Battle Creek  
Food Bank of Oakland County – Pontiac

*Minnesota*

The Second Harvest St. Paul Food Bank –  
St. Paul

*Mississippi*

Mississippi Food Network – Jackson

*Missouri*

Central Missouri Food Bank – Columbia  
St. Louis Area Food Bank – St. Louis

Tri-State Food Bank – Evansville  
Gleaners Food Bank-Indianapolis

*Iowa*

Food Bank of Iowa – Des Moines  
Cedar Valley Food Bank – Waterloo

*Kansas*

Kansas Foodbank Warehouse, Inc. –  
Wichita

*Kentucky*

God's Pantry Food Bank – Lexington  
Kentucky Food Bank, Inc. – Elizabethtown  
Dare To Care Food Bank – Louisville

*Louisiana*

Second Harvest Food Bank of the  
Missouri-Kansas Region – St.  
Joseph  
Harvesters – Kansas City

*Nevada*

Food Bank of Northern Nevada – Sparks

*New Hampshire*

New Hampshire Food Bank – Manchester

*New Jersey*

Community Food Bank of New Jersey –  
Hillside

*New Mexico*

Roadrunner Food Bank – Albuquerque

*New York*

Long Island Cares – West Brentwood  
Food Bank of the Southern Tier – Elmira  
Regional Food Bank of Northeastern New  
York – Latham

*North Carolina*

Second Harvest Food Bank of Metrolina –  
Charlotte  
Manna Food Bank – Asheville  
Food Bank of the Albermarle – Elizabeth  
City

*North Dakota*

Great Plains Food Bank – Fargo

*Ohio*

Toledo-Northwest Ohio Food Bank –  
Toledo

Akron-Canton Regional Foodbank –  
Akron

Cleveland Foodbank, Inc. – Cleveland  
Share Harvest Food Bank, Inc. – Fairfield

Second Harvest Food Bank of North  
Central Ohio – Amherst

West Ohio Food Bank – Lima

Second Harvest Food Bank of Clark,  
Champaign, and Logan Counties –  
Springfield

*Oklahoma*

Regional Food Bank of Oklahoma –  
Oklahoma City

*Pennsylvania*

H & J Weinberg Northeast Regional Food  
Bank – Wilkes Barre

The Greater Philadelphia Food Bank –  
Philadelphia

Central Pennsylvania Food Bank –  
Harrisburg

Greater Pittsburgh Community Food  
Bank – Duquesne

Second Harvest Food Bank of Northwest  
Pennsylvania – Erie

*Puerto Rico*

Banco De Alimentos – Bayamon

*South Carolina*

Harvest Hope Food Bank – Columbia

Low Country Food Bank – Charleston

*South Dakota*

Black Hills Regional Food Bank – Rapid  
City

*Tennessee*

Chattanooga Area Food Bank –  
Chattanooga

Second Harvest Food Bank of East  
Tennessee – Knoxville

Memphis Food Bank – Memphis

*Texas*

South Plains Food Bank – Lubbock

North Texas Food Bank – Dallas

Capital Area Food Bank of Texas, Inc. –  
Austin

Food Bank of the Rio Grande Valley, Inc. –  
McAllen

Tarrant Area Food Bank – Fort Worth

Food Bank of Abilene – Abilene

Regional East Texas Food Bank – San  
Antonio

Wichita Falls Area Food Bank – Wichita  
Falls

Community Food Bank of Victoria –  
Victoria

*Vermont*

Vermont Food Bank – South Barre

*Virginia*

Fredericksburg Area Food Bank –  
Fredericksburg

Food Bank of Southeastern Virginia –  
Norfolk

Blue Ridge Area Food Bank – Verona

Southwestern Virginia Second Harvest  
Food Bank – Roanoke

*Washington*

Second Harvest Food Bank of the Inland  
Northwest– Spokane

Food Lifeline – Shoreline

*West Virginia*

Mountaineer Food Bank – Gassaway

Huntington Area Food Bank – Huntington

*Wisconsin*

Second Harvest Food Bank of Southern  
Wisconsin – Madison

Second Harvest Food Bank of Wisconsin –  
Milwauk

