

Reducing Food Waste through Donation

INFORMATION FOR FOOD BUSINESSES AND REGULATORS

COVID-19 Special Messages:

Food businesses impacted by the recent dine-in service prohibition can donate surplus food to help your communities. Your food donations may be tax deductible and could help minimize financial impacts of executive order 20-04. As concerns around COVID-19 grow, Minnesotans are cooking and eating at home and the hospitality industry is left with an abundance of food and teams with little work.

The U.S. Food and Drug Administration issued temporary guidance to provide restaurants and food manufacturers with flexibility regarding nutrition labeling so that they can sell certain packaged foods during the COVID-19 pandemic. This guidance does not apply to foods prepared by restaurants. See: [Temporary Policy Regarding Nutrition Labeling of Certain Packaged Food During the COVID-19 Public Health Emergency](#).

Nearly 1 in 11 Minnesota households are food insecure, which means a lack of access to the necessary amount of food for all members to be active and healthy¹. An analysis by Feeding America shows that communities with higher rates of food insecurity face a higher prevalence for diseases and other health-related outcomes².

There is a disconnect between the amount of food that is wasted each day in the U.S. and the number of households facing food insecurity. Over one-third of all available food in the U.S. goes uneaten. It takes a significant amount of land, energy, and other resources to grow, process, and distribute food. Food is the largest waste category going to landfills in the U.S. and is a growing issue³.

Increasing affordability and availability of nourishing foods and reducing food waste is important to the health of Minnesotans. The Minnesota Department of Health is committed to providing information to food businesses and regulators about reducing food waste primarily through safe and healthy food recovery for donation.

Information for Food Businesses

The Industrial, Commercial, and Institutional sector has a great opportunity to reduce food waste. The sector currently contributes one-third to one-half of all food waste in the U.S. The largest contributors are restaurants and caterers, followed by food wholesalers and distributors, food manufacturing and processing, grocers and markets, and hospitality⁴.

- Donating food, including prepared food, is legal, protected, and tax deductible.

¹ <https://www.feedmn.com/food-insecurity-in-mn>

² <https://www.feedingamerica.org/sites/default/files/2019-04/2017-map-the-meal-gap-health-implications.pdf>

³ <https://www.epa.gov/sustainable-management-food/sustainable-management-food-basics>

⁴ <https://www.nrdc.org/sites/default/files/food-waste-city-level-report.pdf>

REDUCING FOOD WASTE THROUGH DONATION

- Food donors are protected by the Bill Emerson Good Samaritan Food Act, which was passed into federal law in 1996. A Mitchell Hamline School of Law resource [Liability Protection for Food Donation \(PDF\)](#) provides more information.
- The federal tax code allows a deduction for donated food. Eligible businesses can deduct the lesser of either: (a) Twice the cost of acquiring the donated food, or (b) The cost of acquiring the donated food, plus one-half of the food's expected profit margin, if it were sold at its fair market value. Contact your tax professional to determine its application to your business.
- Your county or city may offer additional benefits for donating food. For example, Ramsey County has a food waste diversion program where food establishments can save on their food establishment license fees.

The Minnesota Department of Health and Minnesota Department of Agriculture and their delegated programs regulate food businesses across the state. Check with your regulatory agency and [local food donation programs](#) for additional information about how to donate food in your area.

Restaurants and Caterers

The City of Minneapolis [Food Donations](#) website includes general information about how to donate food and food safety resources like a comprehensive guide and tracking form.

Feeding America's [MealConnect™](#) technology platform connects restaurants and other prepared food establishments with surplus food to their local Feeding America member food banks and their partners. MealConnect aims to make pickups, tracking, and receipt recording easy for donors.

Grocers and Markets

Second Harvest Heartland's Retail [Food Rescue](#) program partners with retail grocers to divert food being removed from their store shelves to feed hungry people. Second Harvest Heartland accepts perishable and shelf-stable food from all retail categories that meet food safety labeling and packaging criteria.

[Ruby's Pantry](#) distributes food at Pop-Up Pantry locations across Minnesota and Wisconsin. They collaborate with food manufacturers, distributors and producers to gather surplus and overages.

Food Manufacturers and Processing

[Ruby's Pantry](#) distributes food at Pop-Up Pantry locations across Minnesota and Wisconsin. They collaborate with food manufacturers, distributors and producers to gather surplus and overages.

Information for Regulators

Food regulatory programs and inspection staff have an important role to play in food donation and safety.

The National Resources Defense Council's [Health Inspector Training for Food Donation Guide](#) provides an overview for engaging health inspectors as ambassadors for safe food donation, tools and insights from engagement with public health departments in Baltimore, Cincinnati, Denver, Minneapolis, Nashville, and other cities. In addition to the guide, their resource package for health inspectors includes:

- A PowerPoint with talking points for health departments to use to conduct inspector training.

REDUCING FOOD WASTE THROUGH DONATION

- A brochure template for health departments to adapt and distribute to licensed food facilities.
- A template to include technical aspects of the local health code that licensed food facilities need to comply with when donating food to people in need.

Resources

FDA [Temporary Policy Regarding Nutrition Labeling of Certain Packaged Food During the COVID-19 Public Health Emergency](https://www.fda.gov/regulatory-information/search-fda-guidance-documents/temporary-policy-regarding-nutrition-labeling-certain-packaged-food-during-covid-19-public-health) (<https://www.fda.gov/regulatory-information/search-fda-guidance-documents/temporary-policy-regarding-nutrition-labeling-certain-packaged-food-during-covid-19-public-health>)

Mitchell Hamline School of Law resource [Liability Protection for Food Donation](https://www.publichealthlawcenter.org/sites/default/files/resources/Liability%20Protection%20Food%20Donation.pdf) (<https://www.publichealthlawcenter.org/sites/default/files/resources/Liability Protection Food Donation.pdf>)

Local Food Donation Programs (<https://www.helpingfeedpeople.org/programs/minnesota-food-bank/>)

City of Minneapolis website [Food Donations](http://www.minneapolismn.gov/health/inspections/WCMSP-206447) (<http://www.minneapolismn.gov/health/inspections/WCMSP-206447>)

Feeding America's [MealConnect](https://mealconnect.org/) (<https://mealconnect.org/>)

Second Harvest Heartland's Retail [Food Rescue](https://www.2harvest.org/who--how-we-help/services-and-programs/services/food-rescue.html) (<https://www.2harvest.org/who--how-we-help/services-and-programs/services/food-rescue.html>)

[Ruby's Pantry](https://www.rubyspantry.org/home) (<https://www.rubyspantry.org/home>)

National Resources Defense Council's [Health Inspector Training for Food Donation Guide](https://www.nrdc.org/resources/health-inspector-training-food-donation-guide) (<https://www.nrdc.org/resources/health-inspector-training-food-donation-guide>)

Minnesota Department of Health
Food, Pools, and Lodging Services
PO Box 64975
St. Paul, MN 55164-0975
651-201-4500
health.foodlodging@state.mn.us
www.health.state.mn.us

Minnesota Department of Agriculture
Food and Feed Safety Division
625 Robert Street N
St. Paul, MN 55155-2538
651-201-6027
MDA.FFSD.Info@state.mn.us
www.mda.state.mn.us

04/15/20

To obtain this information in a different format, call: 651-201-4500.