

## S 1194

A bill to amend the Internal Revenue Code of 1986 to provide tax incentives for the donation of wild game meat.

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 20, 2013

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 20, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/1194>

### Sponsor

**Name:** Sen. Schumer, Charles E. [D-NY]

**Party:** Democratic • **State:** NY • **Chamber:** Senate

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Begich, Mark [D-AK]	D · AK		Jun 20, 2013
Sen. Crapo, Mike [R-ID]	R · ID		Jun 20, 2013
Sen. Enzi, Michael B. [R-WY]	R · WY		Jun 20, 2013
Sen. Murkowski, Lisa [R-AK]	R · AK		Jun 20, 2013
Sen. Pryor, Mark L. [D-AR]	D · AR		Jun 20, 2013

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 20, 2013

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
113 HR 3728	Related bill	<b>Dec 12, 2013:</b> Referred to the House Committee on Ways and Means.

## Summary (as of Jun 20, 2013)

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Amends the Internal Revenue Code to: (1) increase the tax deduction for charitable contributions of qualified wild game meat by the processing fees paid with respect to such contributions, and (2) exclude from the gross income of meat processors processing fees paid by a charitable organization for the processing of donated wild game meat.

Defines "qualified wild game meat" as the meat of any animal typically used for human consumption but only if: (1) such animal is killed in the wild by the individual making the charitable contribution and is hunted or taken in accordance with all state and local laws, (2) the meat is processed for human consumption by a licensed processor, and (3) the meat is apparently wholesome as determined by regulations under the Bill Emerson Good Samaritan Food Donation Act.

## Actions Timeline

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- **Jun 20, 2013:** Introduced in Senate
- **Jun 20, 2013:** Read twice and referred to the Committee on Finance.

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