

S 5120

Fresh Food Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 19, 2024

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

Latest Action: Read twice and referred to the Committee on Finance. (Sep 19, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/5120>

Sponsor

Name: Sen. Ossoff, Jon [D-GA]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blackburn, Marsha [R-TN]	R · TN		Dec 3, 2024

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 19, 2024

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 9914	Related bill	Oct 4, 2024: Referred to the House Committee on Ways and Means.

Fresh Food Act

This bill provides a new business tax credit for 2025-2030 to grocery stores in underserved areas for a percentage of the cost of fresh fruit, vegetables, meat, and dairy sold. The bill also increases the work opportunity tax credit (WOTC) for 2025-2030 for grocery stores in underserved areas that hire eligible employees.

Under the bill, a grocery store in an underserved area may claim a tax credit of between 26% and 30% of the cost of fresh fruits, vegetables, meat, and dairy sold, depending on when the grocery store is placed in service and when the grocery store's location is deemed to be in an underserved area. The percentage is increased by 5% for any fresh fruits, vegetables, meat, or dairy sourced from a location that is within the same state in which the store is located or within 100 miles of the store.

Under the bill, the grocery store must be in an underserved or rural area; have no more than 80,000 square feet of retail space; allocate at least 25% of the retail space for the sale of fresh fruit, vegetables, meat, and dairy; and have at least 25% of sales attributable to fresh fruit, vegetables, meat, and dairy.

Finally, the bill increases the WOTC for grocery stores in underserved areas by increasing the amount of qualifying wages paid to an eligible employee that may be used in the calculation of the tax credit. Under current law, the WOTC is calculated as a percentage of qualified wages paid to an eligible employee.

Actions Timeline

- **Sep 19, 2024:** Introduced in Senate
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