



March 17, 2026

House Committee on Ways and Means  
24 Beacon Street  
Room 243  
Boston MA 02133

RE: H.5033, An Act making appropriations for the fiscal year 2026 to provide for supplementing certain existing appropriations and for certain other activities and projects,  
H.4373, An Act encouraging the donation of food to persons in need

Dear Chair Michlewitz, Assistant Vice-Chair Diggs, and Members of the Committee:

The Massachusetts Food System Collaborative is pleased to submit the following testimony in support of H.5033 and H.4373's proposals for a farmer tax credit.

Massachusetts farmers make \$0.95 for every \$1 they invest in their business and with the Commonwealth's cost of farmland around \$15,000 per acre, beginning and young farmers cannot afford to purchase the third most expensive farmland in the country. Massachusetts has thriving agricultural sectors that are being impacted by the rising costs of production, tariffs, and will soon see the costs of fertilizer increase due to the war with Iran<sup>1</sup>. Federal cuts to programs like the Local Food Purchase Assistance Program means less local, nutritious food is getting to the emergency food system. At the same time 1 in 7 Massachusetts residents rely on SNAP benefits, which are already insufficient to last for the entire month, and were also cut by Congress in OB3. Many farms do not donate surplus crops or food because it is too costly to harvest, store, and transport excess crops for donation.

H.5033, as proposed by Governor Healey, would offer farm businesses a refundable tax credit in the amount of the fair market value of the food donated to nonprofit hunger relief organizations, with a \$5,000 annual limit. As proposed by the Administration, this refundable tax credit would last for three years, with an estimated fiscal impact of \$5.5 million in the first year, rising as more farmers are educated about this credit. The tax credit would be administered by DOR on farmers' tax returns. Farmers see donating food to food pantries and meal sites in their communities as a way to reduce waste and to cover their costs. Many farmers have low tax liability, especially beginning, and historically marginalized farmers. We support the Administration's proposal for a \$5,000 refundable credit, as we believe it would support farmers increasing their donations to the emergency food system.

H.4373, as filed by Representative Kane, would offer farm businesses a non-refundable tax credit in the amount of the fair market value of the food donated to nonprofit hunger relief organizations, with a \$25,000 annual limit. The bill also includes a few additional liability protections for food donors. Although liability protections exist at the federal level, there is still a

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<sup>1</sup> <https://newsletter.raipatel.org/p/how-the-war-makes-food-more-expensive>



climate of fear for donating safe food in good faith, and these additional state level protections would help make donors feel more secure. This tax credit would benefit some higher production farmers (e.g. large fruit orchards), who are already donating excess crops and food to hunger relief, and this credit would allow them to potentially increase their donations.

Financial incentives increase food donations. When the federal government expanded the types of businesses that were eligible for tax deductions for their food donations in 2005, donations increased by 137% the following year<sup>2</sup>. Several other states have enacted tax credits for farmers who donate food or crops to hunger relief, including Arizona, California, New York, Virginia, and others<sup>3</sup>.

Fishermen have also expressed support for this policy, and are not included in either proposal as written. The Cape Cod Commercial Fishermen's Alliance had partnered with the food banks to produce fish chowder for hunger relief, with more than 2 million servings produced as of March 2026. This partnership is threatened due to federal funding cuts. This tax credit policy could be one way to support increased production of this nutritious food.

Farmers support this proposal;

“Our operations are so costly to operate. We run on tight margins and every dollar we don't get paid for the time and energy that goes into a crop hurts us. This would kill two birds with one stone- helping people in need and in other terms helping the farmer get a form of "payment" for the goods donated, in return hopefully giving a little break to the farmer for the work and investment they put into the crop.” Harrison Bardwell, owner of Bardwell Farm in Hatfield.

“Being able to donate food at a more significant volume and price point would help further the farm's mission, reduce waste, and minimize the stress and budgetary constraints. Many farms do not have a significant tax liability due to our high expenditures and low revenue.” Amanda Barker, owner of Cotyledon Farm in Leicester.

Hunger relief partners also support this idea; many already work with local producers and understand they need to meet their bottom line:

“As a community-based organization, we help vulnerable communities access healthy food, especially during emergencies. We work with farmers and farmers markets to provide food through market shares when individuals and families are in urgent need. This tax credit would support our work by encouraging farmers to donate fresh, local food, allowing us to respond more quickly and reach more people. It would also strengthen partnerships with local farmers, support local economies, and help build a more sustainable food access model for the communities we serve.” Freddy Soza, Groundwork Lawrence.

We respectfully request your support for this farmer tax credit proposal. We are available to provide further input at your convenience.

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<sup>2</sup> <https://perma.cc/7WV9-L4PH>

<sup>3</sup> [https://nationalgleaningproject.org/wp-content/uploads/2023/03/Gleaning\\_Tax\\_Incentives\\_2023.pdf](https://nationalgleaningproject.org/wp-content/uploads/2023/03/Gleaning_Tax_Incentives_2023.pdf)



Thank you for the opportunity to provide this testimony.

Sincerely,

Rebecca Miller, Policy Director