

REPORT ON FEASIBILITY OF SOURCING FARM FOOD WASTE FOR IRC'S PROJECT CHOP

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1. SCOPE OF PROJECT

The International Rescue Committee's (IRC) Project Chop is a social enterprise kitchen project that blends refugee workforce development with the local food system. IRC sources locally grown, whole produce from San Diego farmers and employs its refugee clients to prepare lightly processed products for sale into local school meals.

The goal of this project is to provide IRC with recommendations on how to source farm 'seconds' to be lightly processed at Project Chop. We were asked to provide IRC with easy to implement ideas to recover value from farm food waste and transform it into jobs and food for the local community.

Farm seconds are defined as products that:

- remain unsold at farms and farmers markets;
- are deemed unsaleable (out-graded) due to non-conformance to visual, weight and size specifications; or,
- are past their prime but may be suitable for processing.

Our research and question bank (Attachment 2) was centered around the following topics:

1. Nature of items, seasonality, volume and value of the materials in the food waste stream of farms.
2. Costs of obtaining and transporting the food waste materials from farms to Project Chop kitchens.
3. Relevant regulatory requirements related to food donation, gleaning and small-farm good agricultural and packing practices.

We interviewed the following farms and organizations over the phone and email.

1. **Be Wise Ranch** - Sandra Grivas Broussard
2. **Connelly Farms** - Ryan Connelly
3. **JR Organics** - Joe Rodriguez
4. **Stehly Farms** - Noel Stehly
5. **Suzie's Farm** - Meg
6. **San Diego County Farm Bureau** - Eric Larson
7. **Feeding America** - Andrew Irino Yee
8. **Jacobs Cushman San Diego Food Bank** - Vanessa Ruiz
9. **Specialty Produce** - Bob Harrington
10. **Harvest C.R.O.P.S.** - Sergio D. Padilla
11. **Harvesting San Diego** - Philip
12. **Senior Gleaners of San Diego County** - Elaine Heil and Monty Turner

"Food loss and waste" refers to the edible parts of plants and animals that are produced or harvested for human consumption but that are not ultimately consumed by people.

In particular, "food loss" refers to food that spills, spoils, incurs an abnormal reduction in quality such as bruising or wilting, or otherwise gets lost before it reaches the consumer. Food loss is the unintended result of an agricultural process or technical limitation in storage, infrastructure, packaging, or marketing.

"Food waste" refers to food that is of good quality and fit for human consumption but that does not get consumed because it is discarded—either before or after it spoils. Food waste is the result of negligence or a conscious decision to throw food away.

Source: Lipinski, B. et al. 2013. "Reducing Food Loss and Waste." Working Paper, Installment 2 of Creating a Sustainable Food Future. World Resources Institute.

We visited the farms operated by J.R. Organics and Be Wise Ranch. We also met with Mr. Bob Harrington, owner and founder of Specialty Produce—a wholesale and retail distributor of conventional, organic and small-farm produce sourced from all over Southern California.

In addition, we consulted the data gathered by Community Health Improvement Partners (CHIP) from their Farm Food Loss Survey distributed in 2016.

2. CHARACTERISTICS OF FARM SECONDS

San Diego County has 5,732 farms, more than any other county in the United States. Sixty-eight percent of San Diego County farms are one to nine acres.¹ In 2014, total production of fruits, nuts and vegetables alone was 320,612 tons produced on 39,442 acres of farmland. Major fruit and vegetable crops produced in San Diego, sorted on the basis of market value per ton, are presented in the Table 1 below.

Table 1 **Source: 2014 County of San Diego Crop Statistics and Annual Report**

Crop Category	Crop Type	Acres	Tons/Acre	Tons	US \$/ Ton	Value
Fruit & Nut	Berries	320	9	2,878	\$12,660.00	\$36,441,430
Vegetables	Herbs/Spices	401	11	4,411	\$4,550.00	\$20,070,050
Vegetables	Mushrooms	n.a	n.a	4,284	\$3,367.00	\$14,424,228
Vegetables	Tomatoes	1,720	15	25,800	\$3,174.00	\$81,878,400
Fruit & Nut	Avocados	18,439	3	59,091	\$2,607.00	\$154,038,303
Fruit & Nut	Persimmons	299	2	449	\$2,273.00	\$1,019,441
Fruit & Nut	Strawberries	575	33	18,975	\$2,000.00	\$37,950,000
Fruit & Nut	Apples	254	2	508	\$1,583.00	\$804,164
Fruit & Nut	Grapes	923	5	4,246	\$1,547.00	\$6,568,253
Vegetables	Peppers	205	20	4,039	\$878.00	\$3,545,803
Fruit & Nut	Citrus	12,605	13	167,534	\$797.29	\$133,573,898
Vegetables	Squash	408	9	3,672	\$714.00	\$2,621,808
Vegetables	Cucumbers	233	12	2,796	\$484.00	\$1,353,264
Vegetables	Potatoes	294	16	4,631	\$37.00	\$171,838
Vegetables	Miscellaneous	1,370	13	17,298	\$1,916.00	\$33,151,992
Fruit & Nut	Miscellaneous	1,396				\$15,593,318
Total Fruit & Nut		34,811		253,681		\$385,988,806
Total Vegetables		4,631		66,931		\$157,217,383
Total		39,442		320,612		\$543,206,189

Citrus, avocados, strawberries, mixed berries and tomatoes are the top crops produced in the County. Unlike the farms in central California, where produce is picked mechanically for the processed foods industry, the farms in San Diego County (with some exceptions for citrus and avocados) are targeting the fresh market for which harvesting is done by hand. Hand-picked produce is more expensive than mechanically picked produce.

¹ 2014 County of San Diego Crop Statistics and Annual Report

A conventional medium to large scale food processing facility requires a small variety of produce sourced inexpensively in large quantities. This business model would not be viable if sourcing from San Diego County's farmers (except for sourcing from some larger citrus and avocado farms) because there is a significant variety of produce, product changes seasonally, volumes are limited and the product is priced for the fresh market.

A small-scale enterprise offering light processing (chopping, canning, juicing, blending, pickling), easily adaptable to seasonal variations in produce availability, having channels in various markets (institutional and retail) and sourcing seconds at a discounted price would be a very effective strategy to succeed in the processed food marketplace in San Diego.

Volume of Farm Seconds

Macro-level data is not available on volume or value of waste, seconds or unsaleable products generated on farms. None of the farms interviewed as part of this project kept records of the volume, value or type of product that was donated, composted or used as animal feed.

The farmers we interviewed estimated that roughly 20-40 percent of what is grown is donated, composted or used as animal feed. This percentage varies from year to year due to changes in production patterns, 'trending' items, crop yields, market demand and climate. Loss is higher in certain crops like berries that have a limited shelf life than on products like hard squashes. Regardless of the shelf life of products, farms only have a limited amount of space in their packing houses, so produce is often discarded to make room for upcoming orders and harvest calendar requirements.

In early 2016 Community Health Improvement Partners (CHIP), on behalf of San Diego Food System Alliance (SDFSA), conducted a farm loss survey. The survey was sent to over 5,000 recipients, of which 25 responded. The average farm food loss percentage based on these responses was 19 percent. The items reported to regularly experience a high percentage of waste were pomegranates, citrus, tomatoes, berries, squash, cabbage, New Zealand spinach, stone fruit, lettuce, figs, cucumbers and corn.

Based on these rough farmer-provided estimates of around 20 percent, the quantity of farm food waste in San Diego County can be placed at about 64,000 tons in 2014. This figure provides a rough aggregate of the quantity of produce that is deemed 'wasted' from the farmer's perspective.

Some farms have a well-oiled donation network with established food donation agencies and community members, thus enabling them to donate a large amount of their produce. Others do not have the back office capability to coordinate donations and prefer the ease of using this resource to feed their animals and amend their soil through composting. While the farms are aware of the tax benefits of donations, the additional storage time and coordination with a food bank for pickup is perceived as a hassle.

All the farms we interviewed have at least one food bank they regularly work with. The onus is on the food bank to pick up the failing product before it can be composted or used as animal feed. In many cases, composting and animal feed provides more economic value to the farm, considering the time spent on coordinating donations and the lack of record-keeping to be able to claim tax benefits.

Feeding America reported donations of 810,540 pounds of fresh produce between January and July 2016. This translates into an annual donation of 694 tons of fresh produce. San Diego Food Bank received

donations of 85,449 pounds of produce from farms and gleaning groups between January 2015 and August 2016. This translates into an annualized donation of 25 tons per year. Thus the two largest food banks in the County collectively received approximately one percent (719 tons) of what is reported as farm food waste by farmers.

It is important to note that there are several food banks, pantries, gleaning groups and community welfare organizations permitted to receive food donations. It was beyond the scope of this project to analyze data from all these recipient organizations. In addition, farms regularly donate to individuals and groups for fundraisers and charitable events for which no record is kept.

A categorized distribution of how much waste is donated, composted or used as animal feed is not readily available and is beyond the scope of this project.

Value of Farm Seconds

Farmers are aware of the tax deductions available to them from donated produce. One food bank applies a standard rate of \$1.69 per pound to calculate the value of donated product of any variety. Other food banks record only the total weight of product donated and give the farmer full discretion in estimating its value. Due to lack of administrative capacity, farms do not keep records of food donated, much less of what is used as animal feed or composted. The largely incomplete picture of the volume and weight of unsold, leftover or donated farm food directly results in the lack of specific data on its value.

Currently, there are limited markets for farm seconds in San Diego County. Costco purchases seconds in berries (overripe, excess, out-graded) to process for a Costco branded preserve. Farmers are also contacted occasionally by community and religious groups interested in purchasing specific seconds items for pies, preserves or other processing for fundraisers or special occasions. Some growers have brought on capacity to add value to their major crop—e.g., for pressing avocado oil or juicing oranges at farmers markets. A grower can only invest in value added processing for one or two of their major crops. Most small family farms in San Diego growing a variety of products do not have the ability to recover value from their seconds.

Seconds are usually sold for half to one-third of the price that the product first sold to retailers. This price is enough to compensate the farmer for the seed, water and labor.

Products Typically Available as Farm Seconds

Based on our interviews with select farms, most of the farm food waste consists of the following products:

- avocados: year-round
- tomatoes (bruising, scars): June through August
- peppers (spicy): summer
- melons (coloration, shape, overripe): summer
- zucchini and cucumbers (bruised, coloration): summer. spring
- strawberries (bruised or overripe): summer
- hard squashes (outside a certain size specification is rejected by stores): summer & fall
- carrots (deformities): year-round
- assorted citrus (surplus): year-round

3. REGULATORY CHALLENGES IN SOURCING SECONDS

The California Department of Public Health provides a lot of outreach to donors on how they are protected from liabilities under various scenarios of food donation. See Attachment 3.

While the Emerson Act (Good Samaritan Act) protects all donors of edible food, the California Food and Agriculture Code (Section 58505) protects farms from any illness caused from donations of agricultural products:

Except for any injury resulting from gross negligence or willful act, no county or agency of a county established pursuant to this chapter and no person who donates any agricultural product shall be liable for any injury, including, but not limited to, injury resulting from the ingesting of such agricultural product, as a result of any act, or the omission of any act, in connection with donating any product pursuant to this chapter.

However, the exemption doesn't go as far in protecting farms from liabilities arising out of on-site injuries. This sentiment was reflected in conversations with several farms and gleaning groups about volunteer-led harvests or gleaning activities on farms.

All farms expressed reservations about permitting gleaning groups to conduct food recovery efforts on site. For some farms, this was specifically due to reservations from their insurance carriers in response to the precedent set by La Milpa Organica farm which was sued by the State of California for violation of workers' compensation and other labor regulations. Concerns over liability due to injury or inadequate training have forced insurance carriers and farmers to be cautious in setting strict protocols on who is allowed on site and for what activities.

Many farms are for-profit entities. As such, they cannot host volunteer-based events or provide community service hours for gleaning activities. Gleaning also places onerous supervision requirements on farms to ensure groups are safe and their activities do not intrude into normal farm operations.

Most gleaning groups operate through informal networks and relationships. Their volunteer workforce does not receive training and there are no manuals or protocols to follow. Most glean from trees in resident backyards and follow a hyper-local model where they pick locally and distribute locally. Gleaning groups mostly feed into the supply of local food banks and pantries and rely on the liability and insurance coverage obtained by the benefiting recipient to fulfil their own liability requirements. Harvesting events are irregular, rely on sporadic availability of volunteers and obtain a significant amount of citrus in our county.

4. LOGISTICAL CHALLENGES IN SOURCING SECONDS

Information on type and quantity

The greatest challenge in successfully operating a business whose raw material comes from farm seconds is not the price of the raw material or the timely transportation of the product. The greatest challenge is the variability in the type of raw material itself (e.g., kale or citrus, tomatoes or peaches) and quantity available. This variability dictates what the finished product will be, who it will be sold to and at what price.

An enterprise that relies on sourcing and processing seconds must be able to adapt to a wide variety of produce types, have a large catalog of value-adding processes, and deep tie-ins with institutional as well as retail markets.

Each year farmers evaluate their harvest calendars to decide when to plant a certain crop and the number of acres dedicated to planting that crop. This is based on market trends, experience from last season and intuition. Each farmer holds onto this information about timing and acreage of crops quite tightly. The total quantity of a crop available at any given time is only observable when the crops are harvested and taken to market. A certain amount of this harvest will be available as seconds. However, that quantity is not known until the crop has seen a few weeks of market. It would be easier to anticipate products if the processor had advance knowledge of what crops the farmer has planted, expected tonnage and harvest timing of the product.

Thus, the sharing of information between farmer and processor is critical to the success of any value-added processing business that relies solely on seconds. One way to accomplish this would be to form a collective or partnership between the farmer and the processor. The collective will provide vertical extension to the farmer's business and secure the ability of the processor to plan in advance.

Pickup and Delivery

The supply chain of transporting produce from farms to consumers (retail and institutional) is fairly sophisticated. There are several delivery mechanisms built around customer preferences which can be leveraged to source seconds. Leveraging the existing delivery network will require working closely with farms so they share information about their existing delivery routes and make room for seconds on these routes.

Several farms sell produce at farmers markets. Smaller farms with limited resources (trucks and employees) participate in farmers markets that do not overlap. Larger farms are able to participate in two or three farmers markets simultaneously or with overlapping timings all over San Diego and Los Angeles County.

Inventory of seconds is usually done on a weekly basis by consolidating everything that did not sell at various farmers markets during the week. The farmer or farm stand coordinator is able to visually inspect the produce and determine if the produce left over from one week is fit to take to market the next week. If it is not fit, then it will be donated or composted right away. This inventory-taking is best done on the farm when leftover produce from all markets is consolidated and the farmer can compare what he or she has left against the picking and packing schedules for the next week.

Farmers are receptive to the idea of handing over seconds to a processor at the end of the weekly market cycle. Seconds could be picked up directly at the farmers market stand. This would work well for growers that have a single route and one truck moving from one farmers market stand to another.

In addition to farmers markets, growers have delivery routes for Community Supported Agriculture (CSA) members and special deliveries to restaurants and institutional buyers. Setting up an additional stop on these existing routes to deliver seconds is very feasible, especially when they know that there is a market and a buyer for produce that would otherwise be donated or composted.

A tie-up with a distributor like Specialty Produce that has existing relationships with several farms and pickup routes is also a possibility. As a last resort, a weekly pickup from the farm is also a viable option and the cost of the pickup could be built into the price of the product.

Non-Farm Sources for Seconds

Food waste occurs at every step in the food distribution chain (Table 2). As food travels from farms to consumers, it takes on more economic value in the form of labor, miles traveled, packaging, refrigeration and storage. The economic cost per pound of food waste is highest at the points closest to the consumer (such as a retailer or food bank) than it is at the farm. It can also be argued that the environmental cost of food waste is higher at the points closest to the consumer—where there is limited capacity to recycle or compost the food—as compared to the ability of farms to compost and feed animals.

The investment made in food-recovery strategies needs to consider the stage of distribution and the embedded economic and environmental cost of the food. There is a significant amount of fresh produce available for value recovery at retailers and food banks. This produce has already been transported to urban centers. The retailers and food distribution agencies provide a ready market for the sale and distribution of the value added products. Sourcing seconds from retailers and food banks is another viable strategy for Project Chop. Examining the characteristics of seconds, as well as the logistical and regulatory challenges of sourcing from retailers and food banks was beyond the scope of this project.

5. OPPORTUNITY TO RECOVER VALUE AT EVERY STEP

Food waste is generated at every step of the harvesting and distributing process. The primary causes of waste and the opportunities for programs and policies to enable recovery of value are summarized in Table 2 below.

Table 2

Source: Inika

	Harvesting	Packing for Retail & Wholesale	Selling at Farmers Markets	Discounted Sales & Donations
Cause of Waste	Limited availability of labor to pick and pack.	Specifications from purchasing departments (sometimes based upon perceptions of customer preferences) on grades, visuals, weight and count of product.	The role of ethnic and cultural preferences not fully understood or considered while loading for farmers markets.	Logistics of informing and coordinating pickups with food banks and community groups is time consuming.
	Fluctuations and uncertainties in market demand.		Customers don't know what will be available at their weekly market (especially at the beginning of a seasonal shift) and may stock up in advance from a retailer.	Financial incentive of donating is diluted. Donations are made to a large number of food banks and community groups. Record keeping for donations is perceived to be an added hassle and not worth the economic benefit.
Opportunities for Programs/Policies	Work with farm insurance companies to allow trained and pre-screened gleaning groups to pick harvest on farms.	Work with purchasing departments to address myths of customer preferences.	Provide farmers with information on culturally relevant fruits and vegetables for certain communities in San Diego.	Provide a centralized online hub where farmers can share in real-time information on discounted or donatable product.
		Work with retailers to educate consumers about ugly foods and second harvests.	Publish in advance a weekly catalog of products (and prices) available at farmers markets around the county to help consumers plan their weekly purchases better.	Responsibility of record-keeping for value of product donated should shift to recipient of donation or streamlined using a centralized database so farmer can realize full economic benefit from donation activity.

Refer to accompanying [photo journal](#) for pictures of food waste at each stage of harvesting and distribution.

<https://inika.exposure.co/farm-seconds>

ATTACHMENT 1: FINAL SCOPE OF WORK

The scope of work was finalized in a meeting with IRC on July 19, 2016. Provided below are minutes of the meeting.

Project Chop Background & information

- a. Program structure
 - Six-week pilot conducted last year; first cohort will also likely serve as part of pilot
 - Schedule: Mon., Tues., Thurs., Fri. from 9am – 12:30pm (production days are Mon., Tues., and Thurs. at Copley YMCA kitchen)
 - First 30 minutes consist of ESL instruction, followed by processing and cleanup
 - Curriculum currently not complete; Lora to share draft
 - Goal of program is not culinary training, but general job culture skills (e.g. communication, basic structures and expectations, procedures, documentation, etc.)
- b. Demographic information
 - Participants all Somali women; languages: Arabic, Somali
 - Ultimately employed by local businesses (e.g. Town and Country Hotel, Go Green Agriculture)
- c. Project CHOP Instructor
 - Helen: former pastry chef, highly qualified to teach culinary skills

SOURCING & PRODUCTION

- a. Currently sourcing from Stehly Farms (picking up from Talmadge office) and Specialty Produce
- b. Currently sourcing firsts; seconds might not be as available as perceived due to increased involvement in gleaning organization and food banks
 - Specialty and high-value crops are usually accounted for; California Rare Fruit Growers can provide insight on specialty crops for secondary market
 - Market-driven seasonal glut results in high amounts of accessible crop (e.g. avocados and citrus)
- c. Sourcing requirements
 - Produce must be local (California-grown might qualify in some contexts and when considering future scope)
 - Farm produce does not have to be certified organic (however, organic practices are preferable)
 - Supplying farms for Cajon Valley Union School District **are not** required to be GAP certified
 - Supplying farms for San Diego Unified School District **are** required to be GAP certified
- d. Transportation challenge: Project Chop requires such a small minimum volume that farms are unwilling to deliver. Inika to evaluate feasibility of the following possibilities:
 - IRC farmers to serve as paid farm gleaning labor force (via IRC van transportation)
 - Gleaning from farmers markets instead of farms; various issues/considerations:
 - “Chain of custody” concerns any time produce is not straight from a farm to a facility
 - More organizations competing for farmers market seconds
 - Backyard gleaning (state level regulations regarding backyard gleaning are flexible)

Sales & Profitability

- a. Currently supplying thinly sliced carrot sticks and shredded greens to Cajon Valley Union School District
 - Contact: Mark (Senior Nutrition Supervisor)
 - Original communication indicated flexibility in product sourced; subsequent negotiations revealed constraints and need for a suite of consistent, specific products
- b. Variations in seasonal produce availability might necessitate shifting cohort schedule to better align with seasonality
- c. Value add products:
 - Revenues generated from sales must be sufficient to pay cohort and 30 percent to IRC for overhead
 - Scope of analysis for added value product formation to include general market demand in addition to school demand
 - Potential value add products for consideration: Salad dressing (potential collaboration with SDUSD Bella Vista Café)
 - HACCP plan not currently covering value add; IRC open to acquiring additional HACCP plan(s)

Next Steps & Interfacing with Value Add Product Team

- a. Inika will provide draft plan outline mid-August and final plan mid-September
- b. Anchi will provide contacts for shortlisted farms; Inika to schedule interviews:
 - JR Organics Farm & CSA
 - Be Wise Ranch
 - Stehly Farms Organics
- c. Inika will share farm meeting summaries with IRC/Project CHOP and FoodCentricity

ATTACHMENT 2: INTERVIEW QUESTION BANK

1. If tracked, how much unsaleable produce do you have per season?

DOLLAR VALUE			
	SUMMER	FALL	WINTER
Material 1			
Material 2			
Material 3			

VOLUME/WEIGHT			
	SUMMER	FALL	WINTER
Material 1			
Material 2			
Material 3			

2. Which of the following best describes the occurrence of unsaleable produce at your farm:

- Low market value
- Labor shortage
- Graded out
- No buyer
- Damage
- Quarantined
- Other reasons (write-in): _____

3. Do you have established delivery routes for your firsthand produce?

- CSA
- Restaurants
- Farmers markets

4. Do you currently have a market for your seconds – CSA's, farmers markets, retail or institutional outlets?

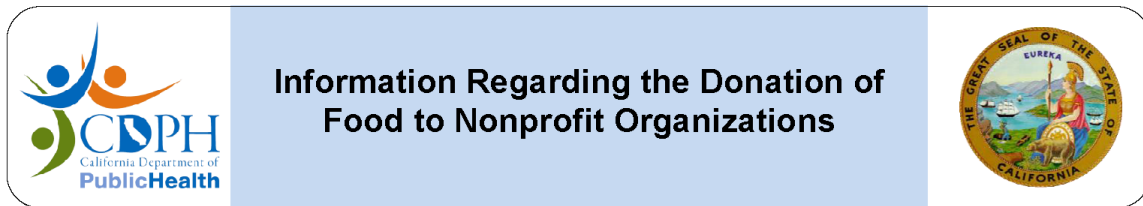
5. For question 1 please answer the following:

- How much produce can you provide?
- At what cost?
- Would you deliver or would it need to be picked up? (Any existing delivery routes in Question 4 that can be intercepted?)
- Would you need additional assistance to be able to harvest and pick the seconds and get them ready for market – e.g. equipment, labor etc.

Are you aware of any regulations that a gleaning team would need to comply with in order to glean seconds at your farm?

ATTACHMENT 3: STATUTES APPLICABLE TO FOOD DONATION

Source: <https://www.cdph.ca.gov/pubsforms/Documents/fdbRlgde32.pdf>



Food facilities may donate food to nonprofit charitable organizations as long as it is fit for human consumption at the time of the donation. There are specific limitations of liability as well as potential tax deductions for the donating company that are outlined in state and federal statutes. Links to the applicable statutes in their entirety are listed below, along with excerpts from those statutes. You should read and review the regulations to ensure the information is appropriate for your particular business activity.

Reference	Applicable Text
California Health and Safety Code	Section 114433 No food facility that donates food as permitted by Section 114432 shall be subject to civil or criminal liability or penalty for violation of any laws, regulations, or ordinances regulating the labeling or packaging of the donated product or with respect to any other laws, regulations, or ordinances, for a violation occurring after the time of the donation.
California Civil Code	Section 1714.25 (a) Except for injury resulting from negligence or a willful act in the preparation or handling of donated food, no food facility that donates any food that is fit for human consumption at the time it was donated to a nonprofit charitable organization or a food bank shall be liable for any damage or injury resulting from the consumption of the donated food. The immunity from civil liability provided by this subdivision applies regardless of compliance with any laws, regulations, or ordinances regulating the packaging or labeling of food, and regardless of compliance with any laws, regulations, or ordinances regulating the storage or handling of the food by the donee after the donation of the food.
California Food and Agriculture Code	Section 58505 Except for any injury resulting from gross negligence or willful act, no county or agency of a county established pursuant to this chapter and no person who donates any agricultural product shall be liable for any injury, including, but not limited to, injury resulting from the ingesting of such agricultural product, as a result of any act, or the omission of any act, in connection with donating any product pursuant to this chapter.
United States Code, Bill Emerson Good Samaritan Food Donation Act	Title 42, Chapter 13A, Section 1791 (c) Liability for damages from donated food and grocery products (1) Liability of person or gleaner A person or gleaner shall not be subject to civil or criminal liability arising from the nature, age, packaging, or condition of apparently wholesome food or an apparently fit grocery product that the person or gleaner donates in good faith to a nonprofit organization for ultimate distribution to needy individuals.
United States Code, Charitable Contributions and Gifts	Title 26, Subtitle A, Chapter 1, Section 170 Allowance of deduction General Rule There shall be allowed as a deduction any charitable contribution (as defined in subsection (c)) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.

California Department of Public Health • Food and Drug Branch • (916) 650-6500 • fdbinfo@cdph.ca.gov

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