

SB 108 STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

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Sub-Referral To: Joint Committee On Tax Expenditures

Meeting Dates: 3/12

WHAT THE MEASURE DOES:

Extends the sunset of the crop donation tax credit by six years, from January 1, 2026 to January 1, 2032.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The crop donation tax credit provides a credit against personal or corporate income taxes available to crop growers that make a qualified donation of the crop to a food bank, gleaning cooperative, or other charitable organization engaged in the distribution of food without charge. Credit amount is equal to fifteen percent of the value of the quantity of the crop donated computed at the wholesale market price. Credit is nonrefundable but unused credit amounts can be carried forward for up to three succeeding tax years.

For purposes of the credit, crop is defined as an agricultural crop producing food for human consumption and includes livestock that can be processed into food for human consumption. Qualified donation means the harvest or post-harvest contribution in Oregon of a crop or a portion of a crop grown primarily to be sold for cash. Donated food must be fit for human consumption and meet all quality and labeling standards imposed by federal, state or local laws. However, donated food is not required to be readily marketable due to appearance, age, freshness, grade, size, surplus or other condition. More detailed information/analysis of the credit is available in the 2025 [Tax Credit Report](#) prepared by the Legislative Revenue Office.