

VIEWPOINT

Improving nutrition in Massachusetts emergency food systems: A tiered tax credit and distribution standards approach

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Introduction

Massachusetts faces a worsening food insecurity crisis: 37% of households were food insecure in 2024, up from 19% in 2019, with four regional food banks serving 882,000 people (Greater Boston Food Bank, 2025). Yet quantity alone does not ensure health. Food pantry clients consume diets high in processed foods, with Healthy Eating Index scores up to 20 points below national averages (Simmet et al., 2017), and face elevated rates of diabetes, hypertension, and cardiovascular disease (Eicher-Miller, 2020). Massachusetts bears over US\$41.4 billion in annual chronic disease costs; preventing just 1% of new diabetes cases statewide would save an estimated US\$66 million annually (American Diabetes Association, 2025; Massachusetts Department of Public Health, n.d.).

Two structural barriers drive poor nutrition in emergency food sources. First, donation economics favor processed foods: Shelf-stable items require no cold storage, spoilage management, or rapid logistics, while perishable produce carries significant handling costs and liability risk. Still, both receive identical tax treatment under current law. Second, nutrition standards are weak and inconsistent. Purchases funded by Massachusetts Emergency Food Assistance Program (MEFAP) account for 31% of food bank distribution (Greater Boston Food Bank, 2025) and follow the Supporting Wellness at Pantries (SWAP) and Healthy Eating Research (HER) guidelines. However, community food drives and supermarket donations largely lack standards. Capacity constraints in cold storage and staffing further limit perishable distribution (Ali, 2024; Wetherill et al., 2018).

Pending state legislation H.4373 extends civil liability protections and creates state tax credits of

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up to US\$25,000 annually for food donations (Massachusetts H.4373, 2025). However, by calculating credits on fair market value regardless of nutritional quality, the bill provides no incentive for donors to choose nutrient-dense over processed foods. Further, the bill contains no distribution standards. This viewpoint argues that two targeted amendments would transform H.4373 from a donation incentive into a genuine public health instrument.

Proposed Component One: Nutrition-Tiered Tax Credits

We propose amending Section 2(b) of H.4373 to replace the uniform credit with three tiers aligned with the SWAP/HER ranking system already used by the Food Bank Coalition of Massachusetts (FBCMA) (Miller et al., 2021; Schwartz et al., 2020; Supporting Wellness at Pantries [SWAP], n.d.). Tier 1 (50% credit) covers fresh produce, lean proteins, and whole grains (SWAP/HER Green); the maximum rate offsets higher perishable handling and transport costs. Tier 2 (35% credit) applies to minimally processed staples such as low-sodium canned goods and whole-grain pasta (SWAP/HER Yellow). Tier 3 (25% credit) covers shelf-stable processed items (SWAP/HER Red); the baseline incentive is retained to discourage disposal while reducing state financial exposure. The US\$25,000 annual per-donor cap and liability protections in H.4373 remain unchanged. The Department of Agricultural Resources (MDAR), in consultation with the FBCMA, would define tier classifications using existing SWAP/HER standards to minimize administrative burden.

Proposed Component Two: Minimum Nutrition Standards for State-Funded Programs

Organizations receiving US\$50,000 or more in MEFAP funding must meet enforceable standards, administered by the Department of Public Health (DPH), phased in over three years. A minimum for fresh produce requires that at least 30% by weight of food distributed be fresh or frozen fruits and vegetables (20% in Year 1, 25% in Year 2, 30% in Year 3). Distributed food must meet aggregate limits on sodium, added sugars, and saturated fat

per American Heart Association (2026) guidelines. Pantries must implement client-choice distribution where feasible, allowing clients to select items matching cultural preferences and dietary needs, with waivers available for mobile or emergency sites. Annual reports to DPH documenting food distribution by tier and compliance with nutrition limits are also required.

Three agencies coordinate implementation: MDAR administers tax credits; DPH enforces nutrition standards; and the Department of Transitional Assistance (DTA) integrates standards into MEFAP funding agreements. Technical assistance grants will support smaller organizations in acquiring cold storage equipment and building distribution capacity.

Evidence and Discussion

Tiered tax incentives demonstrably shift donor behavior. Following the 2005 federal expansion of enhanced food donation deductions, national donations rose 137% (ReFED, 2025). In Missouri, the annual cap on the 50% food pantry tax credit was fully claimed for the first time in 2020 (Circle of Concern, 2021). Virginia's 50% farm donation tax credit supported 2.8 million pounds of farm-to-family distribution in 2023 (Federation of Virginia Food Banks, 2024). Pennsylvania's Charitable Food Program explicitly excludes candy, soda, and snack foods from its 55% credit, confirming that nutrition-conditioned incentives are feasible (Pennsylvania Department of Community and Economic Development, 2020). Massachusetts' own Healthy Incentives Program increased fruit and vegetable consumption among SNAP participants by 0.24 cups per day (Olsho et al., 2016). The state's 2014 organic waste ban achieved a 13.2% reduction in commercial food waste through phased implementation and technical assistance (Anglou et al., 2024), demonstrating proven capacity for complex food system reform.

The proposal also generates co-benefits: Redirecting surplus business food waste reduces disposal costs; expanding fresh produce distribution stimulates local economic activity through increased demand for cold storage, logistics, and skilled workforce; and improving diet quality narrows health disparities.

Critics may argue that lower Tier 3 credits will reduce overall donations. However, most Massachusetts food donors currently receive no state credit. Tier 3 still represents a meaningful new incentive above the status quo, and evidence from Virginia suggests that tiered structures redirect rather than reduce giving. Small-pantry concerns are addressed through the US\$50,000 funding threshold, three-year phase-in, and targeted technical assistance grants.

Conclusions

Amending H.4373 with nutrition-tiered tax credits and minimum distribution standards, both aligned with the SWAP/HER framework already in use, would transform Massachusetts emergency food assistance into a strategic public health tool, positioning the state as a national leader in nutrition-focused food policy. The reforms are evidence-based, administratively feasible, and modest in cost relative to the chronic disease burden they address.

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