



**SECOND  
HELPINGS  
ATLANTA**

Second Helpings Atlanta is a nonprofit food rescue organization whose mission is to reduce hunger and food waste in the Metro Atlanta area by rescuing healthy, nutritious, surplus food and distributing it to those in need.

## Join Our Network of Food Donors

By generously donating surplus food that would otherwise end up in a landfill, you are making a big difference for our environment and for the 1 in 9 Atlantans facing food insecurity.

[Join Here](#)

## What to Prioritize in a Food Donation

- Fresh produce
- Dairy products
- Fresh or frozen meat
- Frozen meals and vegetables
- Grab and go items
- Hygiene products
- Baby items
- Toiletry products

## What to Avoid in a Food Donation

- Donations that don't follow food safety guidelines and are:
  - Past expiration
  - Improperly refrigerated
  - Opened
- Food outside it's original or correct packaging
- Food that is past its printed expiration date
- Food that is going bad

Questions? Reach out to our Hotline: 678-894-9761





## 1. It's Easy!

Businesses with excess food partner with SHA to set up a regular donation schedule.

Second Helpings Atlanta handles the logistics for reliable pick up and direct delivery.

SHA volunteers pick up donations and deliver them to a local nonprofit organization.

The nonprofit organization distributes food according to their program needs.

## 2. State and Federal Laws Exist to Protect You

The Bill Emerson Good Samaritan Act of 1996 states that businesses engaged in the donation of perishable and nonperishable food “shall not be subject to civil or criminal liability arising from the nature, age, packaging, or condition” of the donated items as long as certain requirements are met. The requirements are: (1) The donated items must be either apparently wholesome food or apparently fit grocery products; (2) The covered party must donate the items in good faith; (3) The donation must be made to a nonprofit organization; and, (4) The nonprofit must distribute the donated items to needy individuals. In addition, Congress passed the Food Donation Improvement Act in 2022, which expands and strengthens those protections. In GA, state code § 51-1-31 also offers donors “liability from donation of canned or perishable food to charitable or nonprofit organizations for use or distribution.”

<https://policyfinder.refed.org/federal-policy/federal-liability-protection>

## 3. There are Tax Benefits

The Internal Revenue Code 170(e)(3) of 2011 provides enhanced tax deductions to businesses to encourage donations of fit and wholesome food to qualified nonprofit organizations serving the poor and needy. Qualified business taxpayers can deduct the cost to produce the food and half the difference between the cost and full fair market value of the donated food.

<https://policyfinder.refed.org/federal-policy/federal-tax-incentives>