



March 17, 2026

Subject: Collective Support of HF3381

Dear Members of the House Taxes Committee:

We write to offer our strong support for HF3381 (Johnson, W), which would update Minnesota's tax guidelines for charitable prepared meals programs to ensure that all such programs, when operated by 501(c)(3) nonprofit organizations, and with the meals being delivered directly to Minnesotans experiencing hunger, are not subjected to the state sales tax.

Most prepared meals programs in Minnesota already operate in this fashion due to exemptions that already exist in state law for programs that exclusively serve children and older adults. However, in June of last year, Second Harvest Heartland, the operator of the Kitchen Coalition prepared meal program, was informed by the Department of Revenue that, as of July 1, 2025, they would have to pay sales tax on the meals purchased from their restaurant partners -- even though those meals are largely made with food donated by the food bank and were being distributed at no cost to hungry Minnesotans, in line with their mission of ending hunger.

Launched in March 2020, Kitchen Coalition (formerly Minnesota Central Kitchen) brought together restaurants, caterers, and hunger-fighting organizations to tackle hunger and service-sector layoffs brought on by the pandemic, providing prepared meals to respond to the surge in hunger and see communities through recovery. Today, Kitchen Coalition chefs cook for neighbors who may not have the home, health, or ability to cook the groceries food shelves offer. This includes individuals and families with inconsistent access to a kitchen, people with challenges caused by physical mobility issues or illness, or those who are managing a crisis, challenge or time of transition.

Unfortunately, due to the significant and unexpected expense associated with paying sales taxes on these meals, which amounts to between \$50,000 and \$60,000 per month, Kitchen Coalition has been forced to make the difficult decision to decrease the number of meals going into communities throughout the state – at a time when 1 in 5 Minnesota families are already experiencing hunger. Now is the wrong time to reduce the amount of charitable food going into our communities.



Fortunately, this bipartisan legislation provides a simple fix that would align state law with legislative intent by clarifying that the sales tax exemption applies to all such charitable prepared meals programs in Minnesota. As small businesses, hunger relief organizations, and food distribution sites, we have seen firsthand the impact these meals have on our neighbors in need – many of whom do not qualify for other prepared meals programs. We hope you will join us in support of the thousands of Minnesotans who count on this program for their next meal.

Thank you for your consideration and for your leadership in our state.

Sincerely,

Annex Teen Clinic
Better Futures Minnesota
Big Marina
Campus Kitchen At Augsburg
University
Career Pathways Charter School
Centro Nazareno de Compasion
Agape, Inc
Cheng Heng Restaurant
Chowgirls Catering
Community Bridge
Eat for Equity
Feeding Frogtown - FNA
Grapevine Collective
Hastings Family Service
Healthy For Life Meals
Homi Restaurant
Hope for the Community
Kandiyohi County Food Shelf
McLeod Food Shelf

Minneapolis Community & Technical
College
Normandale Community College:
Campus Cupboard
Oasis Grill
Oromo Resource Center of Minnesota
People Incorporated
Pillsbury United Communities
Sisters Camelot
Smart North
SSP Community Education
SSPPS Community Education
Department
St. Kate's/CSJ Food Access Hub
The Family Partnership
Theresa Living Center
Tiffins Inc
Urban Strategies, Inc.
Walker Foodshare
YMCA of the North