

POLAND FOOD, RESOURCE, AND COMMODITY ASSURANCE ACT

SEJM OF THE REPUBLIC OF POLAND, 10TH TERM, 2026 SESSION

Prepared by Imran Cooper, The Amanuensis

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VERIFICATION NOTES:

POLAND FISCAL FRAMEWORK (verified 2025-2026):

- Polish state budget 2025: approximately PLN 866 billion total public expenditure (Ministry of Finance budget act; flag for refresh against the FY2026 budget)
- Polish population: approximately 38 million (Główny Urząd Statystyczny / GUS Statistics Poland)
- Polish GDP 2024: approximately PLN 3.6 trillion (~\$900 billion USD)
- Polish public spending as share of GDP: approximately 45-50%
- VAT (Podatek od Towarów i Usług, PTU/VAT) standard rate 23%; food rate 5%; reduced rates 8% and 0% for specific categories
- PIT (Personal Income Tax) 12% basic / 32% upper bracket; CIT (Corporate Income Tax) 19% standard / 9% for small businesses
- Krajowy Plan Odbudowy (KPO / National Recovery Plan): €59.8 billion / PLN 255 billion total EU NextGenerationEU allocation to Poland; €25.27 billion in grants + €34.54 billion in preferential loans; 57 investments + 54 reforms; Poland had received PLN 67 billion as of June 2025 (gov.pl + portalsamorzadowy.pl). BGK distributes PLN 140 billion of KPO funds (half of all Polish KPO).
- BGK (Bank Gospodarstwa Krajowego, the state-owned development bank): total assets end-2024 PLN 268.99 billion; equity PLN 41 billion; fourth largest bank in Poland by total assets (8.00% market share); total assets grew 20.97% in 2024 (thebanks.eu; knews.media October 2025; bgk.pl 2024 annual report). BGK supports country's sustainable development through public-sector / business / financial-institution cooperation.
- 800+ Family child benefit ("Świadczenie 800+", Rodzina 800 plus): PLN 800 per month per child to age 18; raised from PLN 500 effective 1 January 2024; no income limit; administered by ZUS since 2022; over six million children covered (Wikipedia, en.gov.pl, zus.pl). Foreign

citizens received over PLN 1.6 billion under the programme in H1 2025 (polandinsight.com October 2025).

- 13th and 14th pensions (Trzynasta i Czternasta Emerytura) since 2019 and 2020 respectively: annual additional pension payments to all Polish state-pension recipients

- ZUS (Zakład Ubezpieczeń Społecznych / Social Insurance Institution): primary administrative chassis for 800+ child benefit, pensions, social-insurance contributions; PESEL number is the population-level identifier infrastructure

POLAND'S STATE ASSETS, WOUNDS, AND CONSTITUTIONAL ANCHORS:

- Konstytucja 3 Maja 1791 (Constitution of 3 May 1791): the first modern codified national constitution in Europe, second in the world after the United States Constitution. The historical precedent for the Polish constitutional tradition's openness to structural reform through written instruments.

- Konstytucja Rzeczypospolitej Polskiej (Constitution of the Republic of Poland, 1997): the current constitutional framework. Article 1 declares Poland to be "a common good of all its citizens." Article 20 declares the Polish economic system to be "a social market economy, based on the freedom of economic activity, private ownership, and solidarity, dialogue and cooperation between social partners." Article 76 declares public authorities shall protect consumers, customers, hirers, and lessees against actions threatening their health, privacy, and safety, as well as dishonest market practices.

- Solidarność (Independent Self-Governing Trade Union Solidarity), founded 17 September 1980 in the Gdańsk Shipyard: at its peak in 1981, Solidarność had approximately 10 million members, the largest voluntary mass movement in modern European history. The philosophical and political anchor for the "solidarity" principle in Article 20 of the 1997 Constitution.

- Round Table Talks (Rozmowy Okrągłego Stołu), February-April 1989: the negotiated peaceful transition from communist rule, anchor for

the Polish constitutional preference for negotiated structural reform over revolutionary rupture.

- Eugeniusz Kwiatkowski and the Central Industrial District (Centralny Okręg Przemysłowy, COP), 1936-1939: the inter-war state-led industrial development programme that built Stalowa Wola, Rzeszów, Mielec, Dębica, Starachowice, and the Polish armaments, metallurgical, and aviation industries from scratch in three years. The Polish historical proof that the state can charter and operate large-scale productive infrastructure when sovereignty and development require it. The closest Polish historical analogue to the United States Civilian Conservation Corps, Works Progress Administration, and Public Works Administration of the same period.
- PSS Społem (Powszechna Spółdzielnia Spożywców, Common Consumer Cooperative): the Polish consumer-cooperative tradition founded 1869 in Warsaw, operating continuously through partitions, two world wars, the communist period, and the post-1989 transition; still operating consumer-cooperative retail outlets across Poland. The Polish proof that consumer-cooperative at-cost distribution works at scale in the Polish market.
- Polish trade-union and worker-cooperative tradition (Stefan Bryła, Edward Lipiński, the inter-war and post-war Polish social-economy tradition): the philosophical reservoir for the Polish "social market economy" framing in Article 20.
- Saint John Paul II (Karol Wojtyła), pontiff 1978-2005: the Polish pontiff whose 1979 first papal visit to Poland triggered the Solidarność movement, and whose social encyclicals *Laborem Exercens* (1981), *Sollicitudo Rei Socialis* (1987), and *Centesimus Annus* (1991) establish the Catholic social teaching framework for the Polish post-1989 settlement. The reading of *Centesimus Annus* §43 recognising the validity of the market while rejecting the reduction of the human person to the economic, and *Laborem Exercens*

§13 on the primacy of labour over capital, are read as central to the Polish constitutional anchor for productive-capacity policy.

- Lubelska Republika Spożywcza tradition; Polish cooperative-economy scholarship of Edward Abramowski (1868-1918), whose anti-statist cooperative philosophy underwrites the Polish preference for state-coordinated but cooperative-operated productive infrastructure.

POLAND DISTRIBUTION INFRASTRUCTURE AND PROOF OF CAPACITY:

- ZUS (Zakład Ubezpieczeń Społecznych): administers 800+ child benefit, pensions including 13th and 14th annual additional pension payments, sickness and accident benefits, and parental benefits, for the entire Polish ordinarily-resident population.

Proof Poland can administer universal social benefits at national scale through a single agency.

- PESEL (Powszechny Elektroniczny System Ewidencji Ludności / Universal Electronic System for Civil Registration): the Polish national identification system, covering every Polish citizen and every ordinarily-resident non-citizen who has obtained a PESEL number; the population-level infrastructure for any universal programme.

- BGK (Bank Gospodarstwa Krajowego): the state-owned development bank with PLN 268.99 billion total assets, PLN 41 billion equity, fourth largest bank in Poland (8.00% market share), distributing PLN 140 billion of KPO funds; proof Poland has a chartering chassis for major productive-capacity financing at sovereign scale.

- PFR (Polski Fundusz Rozwoju / Polish Development Fund): the state-owned joint-stock company holding multiple subsidiaries including PFR TFI (investment funds), PFR Ventures, the Polish Investment Promotion Agency (PAIH); the diversified state development-finance chassis. Published 2024 consolidated annual report May 30, 2025 (pfr.pl + biznes.pap.pl).

POLAND FOOD AND COMMODITY STRESS POINTS:

- Polish retail grocery sector concentration: Biedronka (Jerónimo Martins) is the largest grocery chain in Poland with thousands of stores; Lidl and Carrefour also dominant; combined top-five chains hold the majority of the grocery market with markup structures comparable to other EU retail markets
- Polish food inflation 2022-2024 spike: peak Polish food prices rose 20%+ year-over-year in 2023 during the European energy crisis; inflation has moderated but the structural markup remains
- Polish rural communities and ageing population: significant share of population over 65; many small rural villages with limited retail access (Polish equivalent of US Bush Alaska / UK rural Highlands and Islands)
- Polish food bank network: federacja-bankow-zywnosci.pl reports significant growth in food bank usage in recent years
- The Wars and Sawa retail tradition; Polish Hala Gwardii (Warsaw) proves Polish urban hall-market consumer infrastructure exists
- Polish farmer-protests 2024: significant farmer movement against Ukrainian agricultural imports and EU Green Deal proposals; evidence of the structural-overload diagnostic in Polish agriculture under existing settlement

POLISH MILITARY LOGISTICS AND COMMISSARY PRECEDENT:

- Polish Armed Forces logistics: WZL (Wojskowe Zakłady Lotnicze / Military Aviation Works) Stalowa Wola, Mielec, and other state-operated facilities; Polish military procurement and distribution infrastructure
- Polish reservist and Home Defence (Obrona Terytorialna, WOT) force established 2017: 60,000+ active; territorial defence infrastructure with distribution capacity in every voivodeship
- The Polish equivalent of the United States Defense Commissary Agency operating model is implicit in military catering and rationing infrastructure; the Act formalises an at-cost commodity programme that the military has effectively operated for the

service population at scale

FEDERAL STRUCTURAL OVERLOAD (Paper VII, applied to Poland):

- The Polish Sejm has 460 deputies; the Senate 100 senators. The Polish parliamentary system has greater fiscal continuity than the US Congress, but has experienced multiple major political crises in the post-2015 period (Constitutional Tribunal disputes, judicial reform crisis 2015-2023, post-2023 Tusk-coalition rule-of-law restoration). The Polish Round Table model (1989) and the Article 20 dialogue-of-social-partners provision provide constitutional guidance against structural-overload pathology.

- 16 voivodeships (województwa) as the territorial administrative framework: Dolnośląskie, Kujawsko-Pomorskie, Lubelskie, Lubuskie, Łódzkie, Małopolskie, Mazowieckie, Opolskie, Podkarpackie, Podlaskie, Pomorskie, Śląskie, Świętokrzyskie, Warmińsko-Mazurskie, Wielkopolskie, Zachodniopomorskie. Each voivodeship has a Sejmik (regional parliament) and a Marshal (head of regional government).

HISTORICAL AND BIOLOGICAL PRECEDENT (Papers VIII + I, universal):

- Augustus annona civica: formalized ~27 BC, ~200,000 Roman citizens, 400+ year duration (Suetonius; Appian; Cassius Dio)
- Augustus tyrant record: ~300 senators + 2,000 equestrians proscribed; Pinarius stabbed for taking notes (Suetonius, Life of Augustus 27)
- Nerva alimenta: state-funded rural loans, interest redirected to orphan/destitute child nutrition (Cassius Dio)
- Tabula Alimentaria from Veleia: CIL XI 1147, bronze, Parma Museum
- Mabu Co archaeological site: Tibetan Plateau, 4,446m, sedentary settlement 4,400 years ago, 800-year duration (Nature Ecology & Evolution, September 2024)
- Azolla Event: freshwater fern *Azolla-Anabaena azollae* drove Arctic Ocean CO2 drawdown ~49 MYA, 800,000 year duration; Eocene hothouse-to-icehouse transition (Brinkhuis et al., Nature 441, 2006)

COMPETENCY AND DEVELOPMENTAL INFRASTRUCTURE (Paper X, universal):

- PIAAC 2023: Poland is part of OECD 19/26-country literacy decline pattern; Polish adult-skills surveys show parallel patterns to the cross-OECD trend
- Compound-competency calculation ≈ 1 in 6,700 (Cooper 2026 Paper X)
- Polish education system: 8-year primary school + 4-year liceum or 5-year technikum + university; the Polish liceum / technikum tradition has historical strength

CLASSICAL AND ECONOMIC PHILOSOPHY ANCHORS (universal + Polish):

- Plato "Republic" (c. 375 BC); Plato "Meno" (c. 385 BC)
- Adam Smith, *Wealth of Nations* (1776), Book V — state-funded compulsory education as remedy for division-of-labour cognitive damage
- Edward Abramowski (1868-1918), Polish philosopher of cooperative economics: the Polish anti-statist cooperative tradition that underwrites the Polish preference for state-chartered but cooperative-operated infrastructure
- Eugeniusz Kwiatkowski, Vice-Premier and Minister of the Treasury (1935-1939), architect of Gdynia port, the Central Industrial District (COP), and inter-war Polish industrialisation: the Polish historical proof that state-led productive infrastructure can be built at scale in compressed timeframes
- Saint John Paul II, *Laborem Exercens* §13 (1981): on the primacy of labour over capital. *Centesimus Annus* §43 (1991): on the validity of the market while rejecting the reduction of the human person to the economic. The Polish Catholic social teaching framework.

MATHEMATICS OF ABUNDANCE (Paper III anchors, applied to Poland):

- Polish food-at-home spending 2024: approximately PLN 350-400

billion (verify against GUS Household Budget Survey)

- USDA Food Dollar Series 24.3¢ farm / 75.7¢ marketing; the marketing

share applies at comparable ratios to Polish retail

- Polish food-insecurity rates: lower than UK/USA but rising during

the 2022-2024 inflation spike; food-bank usage rising

- Defense Commissary Agency: U.S. precedent (1867; 10 USC 2484);

Polish military commissary infrastructure operates the analogous

function for Polish service families

UNVERIFIED (flag for final-pass verification before public distribution):

- Polish state budget 2025 + 2026 exact totals (refresh against

Ministerstwo Finansów ustawa budżetowa 2025 and proposed 2026)

- Polish GDP 2025 final figure (refresh against GUS publication)

- Polish food spending breakdown (GUS Household Budget Survey)

- Polish food-bank usage 2024-2025 (Federacja Polskich Banków

Żywności annual data)

- PFR consolidated assets / portfolio size from the 2024 annual

report published 30 May 2025

- 800+ programme total annual cost (calculate from PLN 800 × ~6

million children × 12 months ≈ PLN 58 billion; verify against

ZUS published programme-cost data)

SEJM RZECZYPOSPOLITEJ POLSKIEJ

Kadencja X / 10th Term

Sesja 2026

POSELSKI PROJEKT USTAWY

BILL FROM DEPUTIES

PRZEZ _____ (Wniesiony w imieniu wnioskodawców /
introduced on behalf of the petitioners)

DOTYCZĄCY USTANOWIENIA PROGRAMU ZAPEWNIENIA ŻYWNOŚCI, ZASOBÓW
I TOWARÓW PODSTAWOWYCH, USTANOWIENIA PROGRAMU RÓWNOŚCI ZDROWOTNEJ,
ORAZ MODERNIZACJI POLSKIEGO SYSTEMU EDUKACYJNEGO; ORAZ W TYM ZAKRESIE
DOKONANIA STOSOWNYCH ZMIAN W USTAWIE O ŚWIADCZENIACH RODZINNYCH
ORAZ INNYCH AKTACH PRAWNYCH
CONCERNING THE ESTABLISHMENT OF PROGRAMMES FOR FOOD, RESOURCE, AND
COMMODITY ASSURANCE, FOR PUBLIC HEALTH EQUITY, AND FOR EDUCATION
MODERNISATION, AND, IN CONNECTION THEREWITH, MAKING APPROPRIATIONS
AND PROVISIONS FOR ADMINISTRATION

USTAWA / A BILL

LONG TITLE / TYTUŁ

USTAWA O ZAPEWNIENIU ŻYWNOŚCI, ZASOBÓW I TOWARÓW PODSTAWOWYCH

RZECZYPOSPOLITEJ POLSKIEJ

AN ACT to make provision for the establishment of the Polish Food, Resource, and Commodity Assurance Programme; to make provision for at-cost food distribution through state-coordinated and consumer-cooperative-operated assurance centres on the Społem (1869) and Centralny Okręg Przemysłowy (1936-1939) tradition; to make provision for the supply of essential goods at below-retail pricing on the Defense Commissary Agency operational model; to declare food insecurity, poverty, and hierarchical social position as public health conditions consistent with the Marmot Whitehall finding and the Polish constitutional commitment under Article 68 to equal access to health services; to extend universal child supports under the 800+ Family programme to commodity-form distribution where the beneficiary household elects in-kind alongside or in lieu of the cash dividend; to extend the conceptual framework of the K-25 pipeline

to the Polish education system and to integrate the Vitruvian Quotient framework as an enhancement layer; to coordinate with the Recovery and Resilience Plan (KPO) funding envelope without displacing existing KPO investment lines; to amend the relevant provisions of the Act of 11 February 2016 on State Aid for the Upbringing of Children (Ustawa z dnia 11 lutego 2016 r. o pomocy państwa w wychowywaniu dzieci) and other Polish enactments as needful; and to provide for connected purposes.

LEGISLATIVE ROUTING NOTE

This Bill is a Poselski Projekt Ustawy (Deputies' Bill) for introduction in the Sejm of the Republic of Poland during the 10th Term, 2026 Session. The Polish legislative-initiative framework under Article 118 §2 of the Constitution permits citizen initiative of a Bill on the petition of at least 100,000 Polish citizens enjoying the right to vote; this Act may also be advanced through that citizen-initiative channel.

The Sejm referral procedure following First Reading would normally include referral to:

- Komisja Polityki Społecznej i Rodziny (Committee on Social Policy and Family) — lead committee for the welfare and child-supports provisions
- Komisja Finansów Publicznych (Committee on Public Finance) — for the fiscal provisions and KPO-coordination provisions
- Komisja Rolnictwa i Rozwoju Wsi (Committee on Agriculture and Rural Development) — for the food-distribution provisions
- Komisja Edukacji, Nauki i Młodzieży (Committee on Education, Science, and Youth) — for the education-modernisation provisions
- Komisja Zdrowia (Committee on Health) — for the public-health-equity provisions
- Komisja Samorządu Terytorialnego i Polityki Regionalnej (Committee on Local Government and Regional Policy) — for the voivodeship coordination provisions

Following Sejm passage the Bill goes to the Senate (Senat); the Senate may pass, amend, or reject; the Sejm may override Senate rejection by absolute majority. The President of the Republic signs the Act into force.

DIVISION I

FOOD ASSURANCE

ARTICLE 1. ESTABLISHMENT OF THE POLISH FOOD, RESOURCE, AND COMMODITY ASSURANCE PROGRAMME.

(1) There is hereby established the Polish Food, Resource, and Commodity Assurance Programme (Program Zapewnienia Żywności, Zasobów i Towarów Podstawowych, "PZZ"), administered by the Ministry of Family, Labour and Social Policy (Ministerstwo Rodziny, Pracy i Polityki Społecznej) in coordination with the Ministry of Agriculture and Rural Development (Ministerstwo Rolnictwa i Rozwoju Wsi), the Ministry of Finance, and the Marshals of the sixteen voivodeships.

(2) The PZZ shall operate Polish Food Assurance Centres (Polskie Centra Zapewnienia Żywności, "PCZZ") in every voivodeship, delivering at-cost distribution of basic-needs food and essential goods on the operational model of:

(a) The United States Defense Commissary Agency (10 USC 2484), operating at-cost food distribution since 1867;

(b) The Polish cooperative consumer-society tradition embodied in PSS Społem (Powszechna Spółdzielnia Spożyców), founded 1869 and operating continuously through partitions, two world wars, the communist period, and the post-1989 transition;

(c) The military commissary infrastructure already operating for Polish service families.

ARTICLE 2. ENTITLEMENT TO PARTICIPATE.

(1) Every Polish citizen ordinarily resident in the Republic of Poland, identified by PESEL number, is automatically entitled to participate in the PZZ.

(2) Foreign citizens ordinarily resident in the Republic of Poland who hold a PESEL number, including holders of Karta Polaka and residents granted Karta Pobytu, are likewise entitled.

(3) Participation is voluntary. No citizen is required to obtain goods through the PZZ; the existing commercial retail market continues to operate unaffected.

ARTICLE 3. PROGRAMME GOODS AND AT-COST PRICING.

(1) PCZZ outlets shall offer for distribution at production cost plus reasonable distribution allowance:

(a) Non-perishable food (rice, kasze [grains], pulses, canned proteins, canned vegetables and fruits, baking supplies, cooking oils, herbal teas);

(b) Frozen food (proteins including pork and poultry consistent with Polish dietary tradition, vegetables, ready meals);

(c) Basic clothing (work clothing, weather-appropriate outerwear including winter outerwear for the Polish climate, undergarments, footwear);

(d) Hand tools, household goods, basic kitchen and cleaning supplies;

(e) Educational supplies (notebooks, pens, calculators, textbooks aligned with the Polish core curriculum);

(f) Basic baby and child supplies (nappies, formula, basic clothing, child-safety equipment).

(2) Pricing shall be calculated on the at-cost basis: the production cost of the goods plus reasonable distribution allowance (transport, storage, in-store labour, administrative overhead).

No mark-up beyond reasonable distribution allowance is permitted.

(3) For comparable goods, the maximum PZZ in-store price shall not exceed 50% of the average retail price of equivalent goods at Biedronka, Lidl, Carrefour, Auchan, or Kaufland (Polish "Big Five" grocery chains), as monitored quarterly by the Office of Competition and Consumer Protection (Urząd Ochrony Konkurencji i Konsumentów, UOKiK).

ARTICLE 4. RELATIONSHIP TO THE 800+ FAMILY PROGRAMME.

(1) The 800+ Family programme (Świadczenie 800+, established by the Act of 11 February 2016 on State Aid for the Upbringing of Children) is wholly preserved by this Act.

(2) A household receiving the 800+ benefit may elect to receive a portion of the benefit, at the household's option, as in-kind commodity entitlement at PCZZ outlets in place of the corresponding cash payment.

(3) The in-kind election under subsection (2) shall be administered by ZUS through the existing 800+ enrolment and benefits infrastructure, with no additional administrative enrolment required of the household.

(4) No household is required to elect the in-kind option. The default remains the existing PLN 800 per child per month cash payment.

ARTICLE 5. RELATIONSHIP TO OTHER POLISH SOCIAL-SECURITY ENTITLEMENTS.

(1) Participation in the PZZ and at-cost purchases at PCZZ outlets shall not be treated as income for the purposes of any Polish social-security entitlement, including:

- (a) The State Pension (Emerytura);
- (b) Family supplements (Świadczenia rodzinne);
- (c) The 13th and 14th annual pension supplements (Trzynasta i Czternasta Emerytura);
- (d) Social-assistance benefits administered by Local Social Welfare Centres (Ośrodki Pomocy Społecznej, OPS).

(2) The PZŻ is in addition to, and does not replace, any existing Polish social-security entitlement.

ARTICLE 6. VOIVODESHIP NETWORK.

(1) The PZŻ shall operate at least one PCZŻ outlet in each of the sixteen voivodeships within twenty-four months of the effective date of this Act, with priority siting in:

- (a) The capital city of each voivodeship;
- (b) Designated rural areas with limited commercial-retail access;
- (c) Coal-region areas of Śląskie, Łódzkie, Wielkopolskie, and Małopolskie voivodeships scheduled for managed transition under coal-industry phase-out timelines;
- (d) Areas designated by the Marshal of the voivodeship as priority based on local food-insecurity assessment.

(2) Within sixty months of the effective date of this Act the network shall extend to all powiats (counties) with a population over fifty thousand, and to all gminas (municipalities) of any size that have submitted a request through the Marshal of the voivodeship.

DIVISION II

PUBLIC HEALTH EQUITY

ARTICLE 7. PUBLIC HEALTH EQUITY DECLARATION.

The Sejm declares the following.

- (1) The Marmot Whitehall finding of 1967-present established, in the city of Westminster, the threefold coronary mortality gradient between the highest and lowest civil-service grades, with less than 25% of the gradient explained by standard risk factors. This finding has been replicated across European populations including the Polish HAPIEE (Health, Alcohol and Psychosocial factors In Eastern Europe) cohort study showing parallel hierarchy-mediated gradients in Polish cohort data.
- (2) Food insecurity, poverty, and hierarchical social position are declared by the Sejm to be public-health conditions with documented physiological pathways, treatable in part through the structural reduction of basic-needs financial stress achieved by the at-cost commodity availability under Division I.
- (3) The National Health Fund (Narodowy Fundusz Zdrowia, NFZ) is directed to monitor, and report annually to the Sejm, on the relationship between PCZZ access in each voivodeship and the hospitalisation rates for stress-mediated cardiovascular, metabolic, and mental-health conditions, on the precedent of the United Kingdom Marmot Review (2010, 2020, 2024).

DIVISION III

EDUCATION MODERNISATION

ARTICLE 8. EDUCATION PIPELINE AND THE K-25 EXTENSION.

(1) The Polish education system, currently compulsory to age 18 under the Education Law (Prawo Oświatowe), is acknowledged by this Act as a foundation for the K-25 developmental pipeline proposed by the Vitruvian Quotient framework (Cooper, 2026).

(2) The Minister of Education, in consultation with the rectors of Polish universities and the Conference of Rectors of Academic Schools in Poland (KRASP), is directed to prepare a report to the Sejm within twenty-four months of the effective date of this Act on the operational steps required to extend developmental and competency-maintenance frameworks beyond the current compulsory-education age of 18, including:

(a) Integration of the Vitruvian Quotient framework as an enhancement layer for assessment and developmental tracking;

(b) Coordination with the Polish technikum (technical secondary) tradition, which has historical strength and is well-suited to extension;

(c) Coordination with the post-secondary szkoła policealna (post-secondary school) sector;

(d) Coordination with the Polish university system on first-cycle (licencjat / inżynier) and second-cycle (magister) programmes, including the role of free tuition for Polish-citizen students attending public universities (stacjonarne studia).

(3) The Vitruvian Quotient framework (Cooper, 2026) is recognised by this Act as the conceptual instrument for the K-25 pipeline proposal. The detailed implementation of a Polish K-25 education modernisation Act is the subject of a separate Bill to be prepared on the basis of the Minister of Education's report under subsection (2).

DIVISION IV

FUNDING

ARTICLE 9. INITIAL APPROPRIATION.

(1) For the financial year 2027 there is appropriated from the Polish state budget the sum of PLN 4 billion (cztery miliardy złotych) for the establishment of the PZZ and the initial construction and operation of PCZZ outlets.

(2) Subsequent annual appropriations shall be made in the ordinary budget Act, on the basis of the Authority's annual operating plan submitted by the Ministry of Family, Labour and Social Policy.

ARTICLE 10. COORDINATION WITH THE KRAJOWY PLAN ODBUDOWY (KPO).

(1) PZZ infrastructure capital investment may, by agreement between the Authority and the Ministry of Funds and Regional Policy (Ministerstwo Funduszy i Polityki Regionalnej), be co-financed from the Polish Recovery and Resilience Plan (Krajowy Plan Odbudowy, KPO) allocation, where consistent with the existing KPO investments and reforms approved by the Council of the European Union.

(2) The PLN 140 billion of KPO funds distributed by Bank Gospodarstwa Krajowego under existing KPO arrangements is not displaced by this Act. PZZ-eligible KPO co-financing shall be drawn only from KPO lines consistent with social-inclusion and rural-development investments.

ARTICLE 11. BGK FINANCING CHASSIS.

(1) The PZZ may receive bonded indebtedness, infrastructure lending, and project financing from Bank Gospodarstwa Krajowego on the standard terms of BGK lending to the public sector, up to a cumulative outstanding limit of PLN 10 billion (dziesięć miliardów złotych) for capital investment in PCZZ outlets, distribution infrastructure, and cooperative-society partnership investment.

(2) BGK's total assets at end-2024 of PLN 268.99 billion and equity of PLN 41 billion provide sufficient chassis capacity for the PLN 10 billion borrowing authority under subsection (1) without impairment of BGK's other lending mandates.

DIVISION V

GENERAL PROVISIONS

ARTICLE 12. NO NEW TAXATION.

(1) Parliament declares that no new Polish income tax (PIT), corporate income tax (CIT), value added tax (VAT), excise duty (akcyza), or other Polish tax of any kind is established, extended, or increased by this Act.

(2) The Authority is funded through existing Polish fiscal infrastructure as enumerated in Division IV.

ARTICLE 13. EXISTING INSTITUTIONS UNAFFECTED.

This Act does not affect the establishment, functions, governance, or operation of:

- (a) The National Health Fund (Narodowy Fundusz Zdrowia, NFZ);
- (b) The Social Insurance Institution (Zakład Ubezpieczeń Społecznych, ZUS);
- (c) The Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego, KRUS);
- (d) The Office of Competition and Consumer Protection (Urząd Ochrony Konkurencji i Konsumentów, UOKiK);
- (e) Bank Gospodarstwa Krajowego (BGK), other than the expansion of its lending portfolio expressly authorised by Article 11;
- (f) The Polish Development Fund (Polski Fundusz Rozwoju, PFR);
- (g) Polish consumer cooperatives including PSS Społem, the Spółdzielcze Kasy Oszczędnościowo-Kredytowe (SKOK credit unions), and other Polish cooperative entities;
- (h) The Krajowy Plan Odbudowy (KPO), beyond the coordination expressly authorised by Article 10.

ARTICLE 14. COOPERATIVE-SOCIETY PARTNERSHIP.

(1) The Minister of Family, Labour and Social Policy, in coordination with the Marshals of the voivodeships, is directed to enter partnership agreements with PSS Społem and other qualifying Polish consumer cooperatives for the operation of PCZZ outlets where the cooperative is willing and able to deliver the at-cost programme to the standard required by this Act.

(2) Cooperative-society partnership shall preserve the autonomy of the cooperative, its membership governance, and its capacity to operate non-PZZ retail alongside PZZ-designated at-cost distribution.

ARTICLE 15. EFFECTIVE DATE.

(1) This Act takes effect on 1 January 2027, except that Article 9 (Initial Appropriation) takes effect on the date this Act is promulgated in the Dziennik Ustaw (Journal of Laws), and Article 1 (Establishment) takes effect ninety days after promulgation to permit administrative establishment.

(2) The Council of Ministers shall issue implementing regulations (rozporządzenia) within 120 days of promulgation.

ARTICLE 16. INTERPRETATION.

In this Act —

"the Authority" means the administrative coordination body established under Article 1;

"the PZZ" means the Polish Food, Resource, and Commodity Assurance Programme;

"a PCZZ outlet" means a Polish Food Assurance Centre established under Article 1;

"voivodeship" (województwo) means one of the sixteen Polish voivodeships;

"powiat" means a Polish county-level administrative unit;

"gmina" means a Polish municipality-level administrative unit;

"ordinarily resident" has the meaning given by Polish residence law as applied for the purposes of this Act;

"800+ Family programme" means the State Aid for the Upbringing of Children programme established under the Act of 11 February 2016.

