



STATE OF MAINE  
MAINE REVENUE SERVICES  
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## **MILK HANDLER NOTICE**

### **Legislative changes effective October 1, 2011**

The milk handling fee has been expanded to include 20 quart containers of packaged milk which formerly were exempt.

Only one milk-handling fee can be assessed on any particular container of packaged milk. If a particular container of packaged milk in the State of Maine is handled by more than one registered wholesale milk handler, for purposes of collection of the fee, the “handler” is the first to have handled the milk.

A registered milk handler or a milk handler's customer/designee may claim a credit or refund for the milk handling fee paid to the State of Maine on packaged milk that was subsequently exported by a customer or designee. A milk handler or handler's customer/designee may not claim a credit or refund for any sales occurring before October 1, 2011. Refund requests must be made within 3 years of the date of purchase of the packaged milk that a milk handling fee was charged on prior to it being exported.

**A Registered Milk Handler claiming a credit or refund** should include the requested amount with the Milk Handling Fee Report (MH-1) on line 5. A Milk Handling Refund Form must be attached showing the breakdown of the period in which the fee was originally charged, the rate, the number of gross gallons, and the total amount paid. This form shows that milk handling fees were credited or refunded to the milk handler's customer/designee who exported packaged milk out of the state prior to the request of refund for those fees by the milk handler from the State of Maine. Signatures of both the milk handler and the customer/designee must be included on the refund form.

**A Registered Milk Handler's customer/designee claiming a refund** directly from the State of Maine must file the Milk Handling Refund Form. This form indicates that the registered milk handler did charge the milk handling fee to their customer/designee on packaged milk which has been exported out of the state. The customer/designee is requesting the milk handling fee refund directly from the State of Maine and said fees have not and will not be refunded by the registered milk handler. The Milk Handling Refund Form shows the breakdown of the period in which the fee was originally charged, the rate, the number of gross gallons, and the total amount paid. Signatures of both the registered milk handler and the customer/designee must be included on the refund form.

Contact Maine Revenue Services at 207-624-9609 if you need assistance or need to request a new form. The form is also available on our web site at [http://www.maine.gov/revenue/othertaxes/milk\\_handling\\_fee/milk\\_handling\\_fee.htm](http://www.maine.gov/revenue/othertaxes/milk_handling_fee/milk_handling_fee.htm).