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## IMPORTANT NOTICE TO ALL WILD BLUEBERRY GROWERS, SHIPPERS, AND PROCESSORS TAX LAW CHANGES EFFECTIVE OCTOBER 2013

The Maine Wild Blueberry Tax laws have recently been amended for technical changes to add clarity to outdated definitions and combine scattered references to the tax rate and reporting information into single sections. These changes do not change the rate of tax or who ultimately pays the tax. In order to prevent double payment of the wild blueberry tax, changes do clarify which entity is responsible for remitting the tax if multiple shippers or processors take possession of the same berries.

The term “processor” was amended to include pressing, grinding, or juicing in the list of activities considered to be a part of blueberry processing and to clarify that it is the **first** processor handling wild blueberries that is considered the responsible entity for tax reporting purposes.

A new definition was added for unprocessed wild blueberries to distinguish them from those that have been processed. “Unprocessed wild blueberries” means wild blueberries that **have not been** fresh packed, canned, frozen, pressed, ground, juiced or dehydrated.

The term “seller” was amended to clarify that a seller is one who offers “unprocessed” wild blueberries for sale.

Processed wild blueberries are subject to a 1 ½ cent tax per pound. The tax is imposed on the processor that first receives unprocessed wild blueberries for processing **or** the shipper that transports unprocessed wild blueberries to a destination outside Maine. One half of that tax (3/4 cent) is recoverable by the processor or shipper from the seller.

The legislative changes can be viewed online. See sections C-20 through C-30 at <http://www.mainelegislature.org/legis/bills/getPDF.asp?paper=SP0333&item=3&num=126>

Please contact Maine Revenue Services at 207-624-9693 if you have questions or require additional information. Our offices are open weekdays between the hours of 8:00 AM and 5:00 PM. You may also contact us through e-mail at [sales.tax@maine.gov](mailto:sales.tax@maine.gov).

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