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June 5, 2020

**IMPORTANT INFORMATION
LAW CHANGE EFFECTIVE JUNE 16, 2020
PESTICIDE CONTAINER FEE**

Beginning June 16, 2020, a fee of 15¢ is imposed on the retail sale of containers of certain pesticide products. The fee will be distributed to the University of Maine at Orono to fund the Tick Laboratory and other pest management research and projects. The fee is collected by the retailer at the same time as the sales tax, and both are reported on the retailer's sales tax return. The pesticide container fee is excluded from the taxable sale price of the container. The retailer may retain 3¢ of the fee to defray the costs associated with collecting the fee.

The impacted pesticides are those registered with the Maine Board of Pesticides Control. The list is updated monthly and can be found on the Board of Pesticides Control's website:

<https://www.maine.gov/dacf/php/pesticides/pesticide-container-fee.shtml>

The pesticide container fee does not apply to sales of:

- (1) Pesticides sold directly to a pesticide applicator licensed under Title 22, section 1471-D; or
- (2) Containers of paint, stain, wood preservative or sealant registered as a pesticide by the Board of Pesticides Control.

Licensed pesticide applicators will need to present the Affidavit of Exemption for Purchases of Pesticide Containers Exempt from the Pesticide Container Fee (Form ST-A-128) to retailers in order to claim a purchase is exempt under (1) above.

Sales tax must still be collected on the above sales of pesticide containers. Pesticides that are sold exempt from sales tax where a properly-completed affidavit of exemption has been presented to the retailer will also be exempt from the pesticide container fee.

The first reporting of the pesticide container fees will be on the July 2020 sales tax return (due August 17, 2020).

Additional information on the pesticide containers subject to the fee can be obtained by contacting the Maine Board of Pesticides Control at (207) 287-2731 or on their website, <https://www.maine.gov/dacf/php/pesticides/index.shtml>.

Additional information on reporting the pesticide container fees can be obtained by contacting MRS at (207) 624-9693 or on our website, www.maine.gov/revenue.