



Commonwealth of Pennsylvania

Milk Marketing Board
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BULLETIN

No. 1594
May 12, 2021

**POLICY REGARDING CHARITABLE DONATIONS AND
CHARITABLE SALES OF
PRICE-CONTROLLED PACKAGED PRODUCTS**

Milk dealers may donate milk free of charge and make charitable sales of milk below applicable minimum resale prices. Such donations and charitable sales must be made to 501(c)(3) organizations or organizations registered with the Pennsylvania Department of State as charitable organizations. Such donations and charitable sales must also be made for bona fide charitable purposes and not to solicit or secure business.

If dealers donate milk free of charge, the full cost shall be reported on a separate line on Form PMMB-60 Schedule B2 or Schedule B3. The amount reported shall be the cost of milk and any associated non-processing costs, such as containers, ingredients, and labels for the donated product.

If dealers make a charitable sale below the applicable minimum resale price, they shall report on a separate line on Form PMMB-60 Schedule B2 or Schedule B3 the cost of milk and any associated non-processing costs, such as containers, ingredients, and labels, less any sales proceeds.

Labor, overhead, and processing costs shall not be included for donations or charitable sales as those costs are already accounted for in Schedules B2 and B3.

Dealers shall keep records of charitable donations and charitable sales for two years.

This policy does not apply to sales to the United States Department of Agriculture for which bid invitations for fixed amounts of milk ("milk" as defined in the Milk Marketing Law) are issued. This includes, but is not limited to, The Emergency Food Assistance Program.

This Bulletin replaces Bulletin 1573 upon the expiration of Governor Wolf's COVID-19 Proclamation of Disaster Emergency.

PENNSYLVANIA MILK MARKETING BOARD

Carol A. Hardbarger

Carol A. Hardbarger, PhD, Secretary

IF YOU REQUIRE THIS INFORMATION IN AN ALTERNATE FORMAT, CALL
(717) 787-4194 OR 800-654-5984 (PA RELAY SERVICE FOR TDD USERS).