



## Commonwealth of Pennsylvania

Milk Marketing Board  
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### BULLETIN

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#### **NOTICE OF EMERGENCY TEMPORARY POLICY FOR CHARITABLE DONATIONS AND CHARITABLE SALES OF PRICE-CONTROLLED PACKAGED PRODUCTS**

Pennsylvania and surrounding milk markets continue to adjust to the ongoing COVID-19 pandemic. Pennsylvania milk dealers and dairy farmers are working diligently to maintain packaged milk availability for Pennsylvania consumers despite unprecedented, unpredictable, rapid, and extreme changes in demand. At the same time, many Pennsylvanians have found themselves at least temporarily out-of-work, leading to additional unexpected demands on the charitable food distribution system.

To address the current public health emergency, 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 after the expiration of this limited response to the pandemic conditions.

This policy will remain in effect until the expiration of the COVID-19 Proclamation of Disaster Emergency issued by Governor Wolf on March 6, 2020.

PENNSYLVANIA MILK MARKETING BOARD



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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).