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INITIATOR OF DEPOSIT REQUIREMENT TO FILE MONTHLY TAX RETURNS REPEALED EFFECTIVE OCTOBER 15, 2024

P.L. 2023, c. 482, “An Act Modernize Maine’s Beverage Container Redemption Law,” requires all Initiators of Deposit for beverages in Maine to enter into a commingling agreement by October 15, 2024. Initiators of Deposit that are a member of a commingling group are not required to file monthly reports of the initiator’s abandoned deposit amounts to Maine Revenue Services via the Initiator of Deposit Transaction Fund Reconciliation return.

The last Initiator of Deposit return for initiators that are not in a commingling agreement will be for the September 2024 period, due October 20, 2024. Initiator of Deposit accounts will not be required to file any Initiator of Deposit returns for periods due after October 20, 2024. Any returns due for prior periods that have not been filed are still due and may be submitted through the Maine Tax Portal.

For more information regarding the responsibilities of Initiators of Deposit to enter into commingling agreements pursuant to the Bottle Redemption Program, please contact Brian Beneski (Brian.Beneski@maine.gov) or Tiffany Michaud (tiffany.michaud@maine.gov) at the Department of Environmental Protection, Bureau of Remediation and Waste Management, Beverage Container (Bottle Bill) Redemption Program.

Questions related to filing the Initiator of Deposit Transaction Fund Reconciliation return can be directed to Maine Revenue Services, Sales, Fuel & Special Tax Division at (207) 624-9693, between 9 AM – 12 noon, Monday through Friday, state holidays excepted, or by emailing SalesApp.MRS@maine.gov.