City of Brewer, Maine

Progressive. Creative. Forward-thinking. Resourceful.

Sales Tax Exemptions

Program Snapshot

Maine state sales tax exemptions are available for manufacturing, R&D, custom computer programming, fuel & electricity, biotechnology and clean fuel vehicle sales.

Program Contact Info:
Maine DECD
59 State House Station
Augusta, ME 04333-0059

Phone: 207.624.9800
TTY: 1.800.437.1220

For Industrial Users, click below for:
Blanket Certificate of Exemption

- **Manufacturing**
Sales of machinery and equipment used by the purchaser directly and primarily in the production of tangible personal property for later sale or use is eligible for a sales tax exemption. In addition, items consumed or destroyed directly or primarily in production, and repair and replacement parts for qualified production equipment are exempt from sales tax
- **Fuel & Electricity For Use In Manufacturing**
Manufacturers are exempt from paying 95% of the sales tax on fuel and/or electricity used in the manufacturing operation.
- **Research and Development**
Sales of machinery and equipment used by the purchaser directly and exclusively in research and development is eligible for a sales tax exemption.
- **Custom Computer Programming**
Any custom computer programming purchased by a business is exempt from sales tax. If a standard program is purchased, then customized, the cost of the standard program would be taxable and the customizing, if separately stated, would be nontaxable.
- **Biotechnology**
Sales of machinery, equipment, instruments and supplies used by the purchaser directly and primarily in a biotechnology application are eligible for a sales tax exemption.
- **Partial Clean Fuel Vehicle Sales Exemption**
For businesses that sell clean fuel vehicles

Here in Brewer, our approach to Economic Development is anything but business as usual.

We treat each Brewer business like it's our own business, and we're passionate about making sure you succeed. Whether you're an aspiring entrepreneur just starting out, a mature company continuing its legacy, or anything in between, come and see why Brewer means Business. Your business.

CONTACT
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