



## 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**

#### - 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

**For Industrial Users, the Blanket Certificate of Exemption can be found at:**

<http://www.maine.gov/revenue/forms/sales/stp70.pdf>

*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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