



## City of Brewer, Maine

Progressive. Creative. Forward-thinking. Resourceful.

# Industrial Blanket Sales Tax Exemption

## Program Snapshot

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

A sales tax is imposed at the rate of 5.5% of the sale price on retail sales of tangible personal property.

**Sales of the following kinds of tangible personal property are exempt from sales tax:**

- Tangible personal property that becomes an ingredient of component part of, or that is consumed or destroyed or loses its identity directly and primarily in, either the production of tangible personal property for later sale or lease, other than lease for use in this State, or the production of tangible personal property pursuant to a contract with the United States Government or an agency thereof;
- Machinery and equipment used directly and primarily in either the production of tangible personal property for later sale or lease or the production of tangible personal property pursuant to a contract with the United States Government or any agency thereof;
- Machinery and equipment for use by the purchaser directly and exclusively in research and development in the experimental and laboratory sense.

**Program Contact Info: Maine  
Revenue Services, Sales,  
Fuel and Special Tax Division  
PO Box 1060  
Augusta, ME 04332-1060**

**Phone: 207.624.9693  
[sales.tax@maine.gov](mailto:sales.tax@maine.gov)**

**For Industrial Users, the Blanket Certificate of Exemption can be found at:  
<https://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/affidavits-applications-certificates>**

*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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