



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: 1.800.872.3838

Email:

businessanswers@maine.gov

- 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.

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

<https://www.maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/STA117BlanketIndustrial10012013.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

D'arcy Main-Boyington,
Economic Development Director
dmain-boyington@brewermaine.gov
Renee Doble
Deputy Director of Economic
Development
rdoble@brewermaine.gov

CITY OF BREWER

80 North Main Street
Brewer, ME 04412

PHONE

207.989.7500

WEB

www.brewermaine.gov