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NOTICE OF CHANGE IN ELIGIBILITY FOR CERTAIN PROPERTY IN THE BUSINESS EQUIPMENT TAX EXEMPTION PROGRAM

The Maine Legislature recently enacted Public Law 2017, Chapter 211, which amended the definitions of “retail sales activity” and “retail sales facility” for purposes of the Business Equipment Tax Exemption (“BETE”) program. These amendments mean that some property that was previously excluded from the BETE program may now be eligible, and some property that was previously eligible for the Business Equipment Tax Reimbursement (“BETR”) program may now only be eligible under the BETE program.

Previously, property that was located at and primarily used by a business engaged in providing retail services was not eligible for the BETE program. The amendments passed by the legislature remove services from the statutory exclusion. Thus, businesses engaged in the sale of retail services will now generally be eligible to participate in the BETE program for qualifying property placed in service after April 1, 2007 and will be ineligible for the BETR program. Examples of businesses that provide retail services include physicians’ offices, accounting firms, and law firms.

Property located at a business engaged in the retail sale of goods or rental of tangible personal property and used primarily in that sales or rental activity continues to be ineligible for the BETE program.

If you are a business and you have questions about your eligibility, you may contact your local assessor. BETE applications must be submitted to your local assessor by April 1 to qualify for the program.

For additional information, please contact the Property Tax Division at (207) 624-5600 or e-mail prop.tax@maine.gov.