



Janet T. Mills
GOVERNOR

STATE OF MAINE
DEPARTMENT OF TRANSPORTATION
16 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0016

Bruce A. Van Note
COMMISSIONER

August 1, 2019
Subject: Modular Office Building
State WIN: 025230.00
Location: **Searsport**
Amendment No. 1

Dear Sir/Ms.:

Please make the following changes to the bid Documents:

In the Bid Book:

ADD the attached Sales Tax Exemption Certificate for MDOT projects, 4 pages, dated June 12, 2013.

The following questions have been received:

Question: Page #10, is a bid bond being required for this project? In one paragraph it asks for one within 72 hours of the project awarded but further down in bold it states no bid bond required.

Response: No bid bonds are required.

Question: Page #15 state the bid shall remain open for 30 calendar days after the date of opening. If the project is not awarded for 30 days, will the completion date of September 29th be pushed back to allow time to complete the project?

Response: The Department intends to issue an Intent to Award within three business days of Bid Opening. The Department expects to send the Notice of Intent to Award by electronic transmission. Once the Contractor has met the requirements of the Notice of Intent to Award letter, which will include a current, acceptable safety plan, and a certificate of insurance, the Department intends to execute the Contract and notify the Contractor of the award with a Notice of Award by electronic transmission no later than two business days following the submittal of all pre-award requirements.

Question: Page #38 Scope of Payment - Please clarify the line about paying all taxes charges, fees and allowances. Is this project tax exempt? Also, what fee's and allowances will be charged?

Response: The General Contractor is responsible for all taxes, charges, fees and allowances necessary to execute the Contract and the cost associated with the taxes, charges and fees and allowances are incidental to the Contract. Most of items that are permanently incorporated into a Maine DOT project are exempt from Maine sales tax. A memo regarding the sales tax exemption

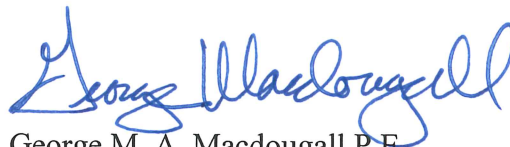
certificate for MaineDOT projects is attached and can be found on the MaineDOT web site;
<https://www.maine.gov/mdot/contractors/>, under the heading Construction Support.

Question: We qualified as a vendor in 2016, does that mean we are still set up as a qualified vendor?

Response: Yes, but if there have been changes, an update will be required.

Consider these changes and information prior to submitting your bid on **August 7, 2019**.

Sincerely,



George M. A. Macdougall P.E.
Contracts & Specifications Engineer



MEMORANDUM

DATE: June 12, 2013

TO: GEORGE MACDOUGALL, CONTRACTS
PROJECT RESIDENTS, MAINE DOT

FROM: GUY WHITTINGTON, CONTRACTS

SUBJECT: SALES TAX EXEMPTION CERTIFICATE FOR MAINE DOT
PROJECTS

The General Contractor is responsible for all taxes, charges, fees and allowances necessary to execute the contract and the cost associated with the taxes, charges and fees and allowances are incidental to the contract.

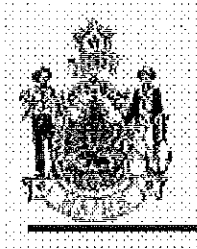
Most of items that are permanently incorporated into a Maine DOT project are exempt from Maine sales tax. The following list is an example of material that would be exempt from Maine sales tax:

- Earthwork related purchases; gravel, stone, aggregate
- Concrete and Pavement Mix
- Steel Products; beams, railing and reinforcing
- Precast Concrete Products; catch basins, manholes, wall segments and pipes
- Pipes Products; underdrains, storm drains and misc. drainage pipes
- Permanent signs; foundations, post and signs
- Permanent Erosion Control Measures; Mulching, seeding and misc planting.

Whether material is or is not permanently incorporated into a Maine DOT project is the guideline used to determine if something is not exempt from Maine State Sales Tax. The following list has examples of material that would not be exempt from Maine Sales Tax;

- Tools; hand tools, survey equipment, air tools etc.
- Equipment Cost; Any equipment purchased to perform the work
- Equipment Maintenance Cost; Tires, grease, filters and other maintenance products
- Cost of Temporary Structures; Concrete forms, scaffolding and walkways
- Traffic Control Items; signs, cones and barrels
- Onsite facilities; temporary office's, phones, faxes, tables, chairs etc.

In order for a contractor not to be assessed Maine state sales tax, the contractor must fill out the attached form and give it to the vendor and the vendor must keep this form on file to document that the transaction was exempt from Maine State Sales tax.



MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

Contractor's Exempt Purchase Certificate

I hereby certify:

That I am engaged in the performance of a construction contract with the following exempt organization or government agency:

Maine Department of Transportation

Full name of agency or organization

16 State House Station, Augusta Maine 4333-0016

Address of agency or organization

Location and nature of project (PIN-Project Number & Town)

That the above organization either holds exemption certificate no. 01-6000001 issued by Maine Revenue Services, Sales Tax Division or is to the best of my knowledge and belief exempt from the sales and use tax because it is an agency of the federal government, the State of Maine or a political subdivision of the State of Maine;

That this certificate is issued to cover purchases of materials that will be permanently incorporated into the real property belonging to the exempt organization or government agency indicated above.

Seller's Certificate Number of contractor, if applicable _____

Date _____

Contractor's Name _____

By _____

Address _____

ST-P-72

8/28/00



STATE OF MAINE
DEPARTMENT OF TRANSPORTATION
16 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0016

Paul R. LePage
GOVERNOR

David Bernhardt
COMMISSIONER

The Maine Department of Transportation is exempt from taxes as a Department of State Government. The tax-exempt number recorded in the name of the Treasurer, State of Maine is 01-6000001.

If you need additional information, please contact the Office of the State Treasurer, 39 State House Station, Augusta, Maine 04333 or by telephone at (207) 624-7477.