

Maine Revenue Service does not publish a list of businesses eligible for the Business Equipment Tax Exemption (BETE). Staff has compiled this list from information gathered from various sources. Please contact the office if you have any questions about business or equipment eligibility.

BETR / BETE

Important Notes:

Both programs require annual application prior to statutory deadlines:

- ⇒ For BETE—Annually by May 1
- ⇒ For BETR—Program for the prior year tax reimbursement August 1 to December 31 annually

Maine Revenue Service website (forms & guidance):

www.maine.gov/revenue/propertytax

City of Caribou Tax Assessment Office

25 High Street

Caribou, Maine 04736

(207) 493—3324 X 3

**BUSINESSES ELIGIBLE FOR
BUSINESS EQUIPMENT TAX REIMBURSEMENT (BETR)
Qualifying Property First Placed in Service
in Maine after 4-1-1995**

Gas Stations
Rental Companies
Restaurants
Retail stores less than 100,000 sq ft
"Snack Shacks" / freestanding retail within BETE eligible

**BUSINESSES ELIGIBLE FOR
BUSINESS EQUIPMENT TAX EXEMPTION (BETE)
Qualifying Property First Placed in Service
in Maine after 4-1-2007**

Accounting Firms
Amusement Parks (except freestanding retail)
Apartments
Automotive Repair Shops
Barber Shop
Bowling Lanes
Branch Banking Facilities
Brokers
Call Center
Car Washes
Carpenters
Central Banking Facilities
Chiropractor
Computer Consultant Firms
Construction Companies
Delivery: UPS / FEDEX / DHL
Dentist Office
Dry Cleaners
Electricians
Employment Services
Engineering Firms
Farmers
Funeral Homes
Garbage Removal
Hair Salons
Health Clubs
Hotels / Motels
Insurance Companies
Labor Union
Land Surveyors
Laundromats
Law Firms
Lawn Care
Locksmiths
Manufacturing Facilities
Massage Therapy / Parlors
Medical Laboratories
Medical Offices
Metal Fabrication
Microbrewery Equipment
Movie Theaters
MRI Machines
Newspaper Publishing Facilities
Optometrist / Ophthalmologist
Photographers (not in retail locations)
Physician Office
Plumbers
Radio & TV Stations
Real Estate Agencies
Roller Skating Rinks
Sawmills
Scrap Metal Recycling Yard
Timber Harvesting / Logger
Travel Agents
Veterinary Hospitals
Video Arcades
Warehouse & Distribution Facilities