

# IS YOUR BUSINESS ELIGIBLE FOR THE PERSONAL PROPERTY BETE EXEMPTION

## Business Equipment Tax Exemption ("BETE") Program

The BETE program is a 100% property tax exemption program for eligible personal property that would have been first subject to taxation in Maine on or after 4/1/08.

**When and where to file application?** The application is to be filed by April 1st of each year with the local assessor even if no changes in property status have occurred from the prior year. An automatic extension to May 1st is granted if the April 1st deadline is not met. An assessor may extend beyond May 1st upon receipt of written request.

**What property is BETE eligible business equipment?** Eligible business equipment is qualified property that would have been first subject to taxation in Maine on or after 4/1/2008 and includes repair parts, replacement parts, replacement equipment, additions, accessions and accessories to other business property and inventory parts.

**WHAT property DOES NOT qualify for BETE?** Property that does not qualify includes office furniture, lamps and lighting fixtures used primarily for general office or worker lighting, property owned or used by an excluded person, telecommunications personal property, gambling machines or devices and property located at a retail sales facility and used primarily in a retail sales activity. (See \* Below)

**WHO does not qualify for BETE?** Property owned or used by an "excluded person" does not qualify. Excluded persons include: public utilities, persons providing radio paging service, persons providing mobile telecommunications services, cable television companies, persons providing satellite based direct television broadcast services, and persons providing multichannel multipoint television services.

**What is excluded from BETE?** BETE does not apply to property located at a retail sales facility and used primarily in a retail sales activity. Such property may qualify for reimbursement under the BETR program. \*A retail sales facility is a structure used to serve customers who are present at the facility for the purpose of selecting and purchasing goods or services at retail or for renting tangible personal property. A warehouse or call center facility is not considered a retail sales facility. Retail sales activity is associated with the selection and purchase of goods or services or the rental of tangible personal property. Manufacturing or processing is not considered retail sales activity.

Down load application at: <http://maine.gov/revenue/propertytax/propertytaxbenefits/beteapplication.pdf>

**NOTE:** The application **must** be completed with all required information requested on the application by the State. If any portion is not provided, the application will be deemed denied by the Assessor.