**Introducing Maine’s new business tax incentive for sector-specific capital investment and worker training,** [**Dirigo Business Incentives**](https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.maine.gov%2Fdecd%2Fbusiness-development%2Ffinancial-incentives-resources%2Fincentives%2Fdirigo&data=05%7C02%7Ctrish%40mecpa.org%7C74ad9e6de4bf4133d0e708ddc86b0e0e%7Cdd5ed6efb14f491bb6e8977d05d2cff9%7C0%7C0%7C638887084654307473%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=4FVuqDdf8RnH3JEMGS4eodffS%2FuKXXrnmQAgtwOAcMs%3D&reserved=0) **program.**

Eligible sectors are based on [NAICS codes found here,](https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.maine.gov%2Fdecd%2Fbusiness-development%2Fsites%2Fmaine.gov.decd.business-development%2Ffiles%2Finline-files%2FNew%2520Joint%2520DECD%2520Rule%2520300.pdf&data=05%7C02%7Ctrish%40mecpa.org%7C74ad9e6de4bf4133d0e708ddc86b0e0e%7Cdd5ed6efb14f491bb6e8977d05d2cff9%7C0%7C0%7C638887084654325633%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=Dwg9GbUl5Ws%2BzzuJaKCn%2FqQTslIJ4IYsXA3QMWSXbUc%3D&reserved=0) include agriculture, forestry, fishing, manufacturing, long distance freight transportation, software publishing, data processing, computer design services, engineering, architecture and scientific R&D.

The eligible business must [submit an application](https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fstateofmaine.my.site.com%2FDECDMAINE%2Fs%2Ffunding-program%2Fa018200000202sWAAQ%2Fdirigo-business-incentive&data=05%7C02%7Ctrish%40mecpa.org%7C74ad9e6de4bf4133d0e708ddc86b0e0e%7Cdd5ed6efb14f491bb6e8977d05d2cff9%7C0%7C0%7C638887084654344000%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=lVzeXBvsveXyy4AWA6BFDkgf%2F0KI0AeQujQOxL5EjMc%3D&reserved=0) to be certified BEFORE the investment begins to be eligible to claim the Dirigo Tax Credit. Once certified, the eligible business will claim eligible property placed in service and completed trainings in the tax year on the Dirigo Tax Credit form to be submitted with their annual state tax filings.

Benefits include:

* 10% capital investment tax credit (5% capital investment tax credit in Cumberland, Sagadahoc, and York counties)
* $2,000 tax credit per employee provided a qualified employee training program annually

Shae McGehee

Economic Development Incentives Manager

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