

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1513

H. P. 1041

House of Representatives, March 8, 1967

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Waltz of Waldoboro.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT Relating to Municipal Excise Taxes on Boats and Motors.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., T. 36, § 1491, additional. Title 36 of the Revised Statutes is amended by adding a new section 1491, to read as follows:

§ 1491. Excise tax on boats and motors

An excise tax shall be levied annually with respect to each calendar year on all boats for the privilege of operating boats on the waters of this State.

1. Canoes and open boats. The excise tax on all canoes and open boats normally propelled by oars shall be \$2.

2. Other boats and motors. The excise tax on all other boats with or without inboard motors, and on outboard motors shall be computed annually as follows:

A. The tax shall be determined on a listed price basis. The base to be used shall be the f.o.b. price as specified by a publication approved by the State Tax Assessor. If such information is not available, then the new price paid by the original purchaser shall be used, and an affidavit shall be presented by the owner to establish the new price basis. If the owner cannot establish the price basis as referred to, then the local assessors shall certify the price to be used.

Fee for boats and boats with inboard motors with a listed price base of \$500 or less shall be \$5.

Price base of \$501 to \$1,000 shall be \$10.

Price base of \$1,001 to \$1,500 shall be \$15.

Price base of \$1,501 to \$2,000 shall be \$20.

Price base of \$2,001 to \$2,500 shall be \$25.

Price base of \$2,501 to \$3,000 shall be \$30.

Price base of \$3,001 to \$3,500 shall be \$35.

Price base of \$3,501 to \$4,000 shall be \$40.

Price base of \$4,001 to \$4,500 shall be \$45.

Price base of \$4,501 to \$5,000 shall be \$50.

In addition to these rates all boats with or without inboard motors having a price base of over \$5,000 shall pay an additional \$10 per \$1,000 or any fractional part of \$1,000.

B. For boats used principally for securing of food products directly from the sea licensed by the State as commercial fishing boats or documented by the Bureau of Customs, the computation shall be reduced by $\frac{1}{2}$.

C. The tax on an outboard motor shall be computed at 20c per horsepower for motors of more than 10 horsepower using manufacturer's rating to determine such horsepower.

D. The tax on a boat or motor, or both, shall be reduced by 10% for each year of age to and including the 6th year of model, but shall not go below the minimum fee of \$2.

E. Fractional horsepower computation shall not be used. A fractional excess of over $\frac{1}{2}$ horsepower shall be considered as the next full horsepower.

F. The minimum tax shall be \$2 on any boat with or without inboard motor, and \$2 on any outboard motor.

3. Where paid. The excise tax shall be paid in the case of a resident in the place where he resides. In the case of nonresidents registering boats in this State, the excise tax shall be paid in the place where the boat is customarily kept.

4. Exempt from further taxation. Boat owners who have paid the excise tax on their boats and motors as provided for in this section shall be exempt from further or other municipal taxation for that year on said boats and motors.

5. Collection. The excise tax shall be collected by the tax collector on forms provided by the State Tax Assessor.

6. Payment of excise tax. The excise tax on boats shall be paid in accordance with the following provisions:

A. No boat shall be registered until the excise tax or personal property tax has been paid in accordance with law.

B. In years other than the year the registration is secured, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax. The intent of this provision is to permit the boat owner to take advantage of the excise tax in the 2nd and 3rd years of his registration period.

C. In the case of boats not required to be registered, and outboard motors, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax.

D. The excise tax levied in this section shall be $\frac{1}{2}$ of the sum named in subsection 2 from September 1st to December 31st.

E. Any owner who has paid the excise tax for a boat the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident or which is subsequently totally junked or abandoned, in the same calendar year, shall be entitled to a credit to the Maximum amount of the tax previously paid in such year for any one boat toward the tax for such other boats, regardless of number of transfers, which may be required of him in the same calendar year.

F. Boats owned by nonresidents of this State, not required to be registered in this State prior to June 30th in any year, shall be exempt from the excise tax, provided that such boat has a current registration in the owner's state of principal use.

Sec. 2. R. S., T. 36, § 603, sub-§ 2, ¶ F, repealed. Paragraph F of subsection 2 of section 603 of Title 36 of the Revised Statutes is repealed.