

# MAINE STATE LEGISLATURE

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September 1, 1967

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Bureau of Watercraft Registrati  
and Safety  
Attorney General

An interpretation of Chapters 4 and 480 of the Public Laws of 1967 relating to Boat Registration.

**FACTS:**

Chapter 4 of the Public Laws of 1967 provides a system whereby licensed marine dealers may issue 10-day temporary registration plates to purchasers of boats. Chapter 480 of the Public Laws of 1967 sets forth the procedure which must be followed by boat owners, whether resident or non-residents of Maine, in order to register their boats for use upon the waters of this State. You have asked a question as to whether or not the terms of Chapter 480 relative to the registration of boats are in conflict, or in any manner, nullify the terms of Chapter 4 relating to the temporary and permanent registration of boats.

**QUESTION:**

Do the provisions of Chapter 480 of the Public Laws of 1967 regulating the permanent registration of boats nullify the provisions of Chapter 4 of the Public Laws of 1967 relating to the temporary and permanent registration of newly acquired watercraft?

**ANSWER:**

No.

Chapter 4 of the Public Laws of 1967 refers only to the sale or exchange of motorboats by dealers and simply provides a method by which the purchaser of any boat which must be registered may operate same for a period of 10 days after purchasing or otherwise acquiring said boat. The temporary registration so-called is not really a registration of the boat, but is merely a temporary permit given to the owner of said boat to allow him to operate same upon the waters of this State prior to registration.

The applicable part of 38 M.R.S.A. § 234, subsection 8 E (Ch. 4, p. 1. 1967) reads in part as follows:

"Upon the sale or exchange by a dealer of any motorboat which requires numbering, the new owner may secure from him a temporary boat number and registration to operate said craft for a period of 10 consecutive days only after the date of sale in lieu of a permanent boat number as required in section 233, provided that the owner shall make application on the date of sale for a certificate of boat number by the bureau. Said application and fee for certificate of boat number, together with a copy of the temporary registration issued by the dealer, shall be forwarded by said dealer to the bureau within 48 hours after the date of sale of said motorboat. The dealer shall affix the temporary boat number to the bow of the motorboat and shall clearly mark thereon the date issued, date of expiration and his Maine dealer's number."

Whereas 38 M.R.S.A. § 234, subsection 8 E quoted above refers to the temporary and permanent registration of boats newly purchased from marine dealers in Maine for use on waters of this State, Chapter 480 of the Public Laws of 1967 refers to the registration and re-registration of boats generally.

Chapter 480 of the Public Laws of 1967 provides amendments to both the taxation and watercraft registration and safety statutes and reads in part as follows:

"36 M.R.S.A. § 757-A additional

"Collector to furnish certificate to boat registration applicants.

"1. Certificate. Every boat owner seeking to register a boat under Title 38 shall obtain from the tax collector a certificate that all taxes thereon assessed to the present owner, which have been committed to the collector, have been paid.

"2. Where obtained. Such certificate shall be obtained from the tax collector of the place in which the owner is a resident, if a resident of this state; or from the tax collector of the place in which the boat is situated, if a non-resident of this State.

"3. Form. The certificate shall be in the form and contain such information as prescribed by the State Tax Assessor.

"4. Filed. The certificate shall be completed in duplicate. The original shall be filed by the tax collector with the tax assessors and the duplicate shall be given to the boat owner and shall be filed by him with his application for boat registration."

38 M.R.S.A. § 234, subsection 7, amended.

"Upon receipt of the application in approved form, accompanied by a certificate from the tax collector as provided for in Title 36, section 757-A, in the case of all boats owned by residents of this State and all other boats located in this State at the time of registration, together with the proper form, together with the proper fee, the bureau shall enter the same upon the office records and issue the applicant a certificate of number stating the number assigned to the motorboat, its description, the name and address of the owner and such other information as the bureau heads deem appropriate."

An amendment is also contained in Chapter 480 of the Public Laws of 1967 which provides for the filing of a tax certificate by a resident or non-resident boat owner when he renews his registration.

When a motorboat is purchased in Maine and registered at the time of purchase by a resident or non-resident buyer there is no personal property tax assessed on said boat and hence no need for the purchaser to supply the Bureau with a certificate from a tax collector stating that a personal property tax has been paid.

Chapter 480 of the Public Laws of 1967 as quoted above simply provides that when personal property taxes have been assessed on a boat that said tax must be paid by the owner as a condition precedent to obtaining a registration of his boat. Whether a personal property tax should be levied upon a boat is a question of taxation for local tax officials to determine and should not be of prime concern to the Bureau of Watercraft Registration and Safety. The Bureau should only be concerned with obtaining evidence, in the form of a certificate described in Chapter 480 quoted above, that any tax assessed on a boat and committed to a tax collector for collection, has been paid by said owner at the time the owner applies for registration of his boat.

In many instances this will mean nothing more than a statement or certificate from a tax collector stating that no personal property taxes have been assessed on the boat sought to be registered.

Looking briefly at certain sections of the taxation statutes, 36 M.R.S.A. § 502 provides for the imposition of a tax on all personal property of residents and all personal property within the state of persons who are non-residents. The personal property is subject to taxation on the first day of April of each year. However, certain personal property is exempt from taxation including the boats of non-residents under certain conditions.

36 M.R.S.A. § 655 subsection H, as amended, provides that the following personal property is exempt from taxation:

"H. Pleasure vessels and boats in the State on the first day of April whose owners reside out of state, and which are left in this State by the owners for the purposes of repair or storage except those regularly kept in the State during the preceding year."

It is quite possible that boats registered by non-residents for use on the waters of this state may never be subject to the imposition of a personal property tax, yet under the provisions of Chapter 480 of the Public Laws of 1967, said owners must obtain a certificate from the local tax collector in the area where their boat is to be physically located stating that all taxes assessed on said boat have been paid.

In your memo you state that Chapter 480 quoted-above provides for the presentation of a tax certificate on "all other boats located in this State at the time of registration." We restate the proposition that whether a boat owned by a non-resident is "located in this state" so as to be subject to the imposition of a personal property tax is strictly a matter to be determined by local taxation officials.

We believe that the term "located in this state" for registration purposes means simply the place where the boat of a non-resident owner is physically located at the time said owner seeks registration of his boat.

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PKK/elf