

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

ONE HUNDRED AND FIRST LEGISLATURE

---

---

**Legislative Document**

**No. 1382**

H. P. 948

House of Representatives, February 13, 1963

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

HARVEY R. PEASE, Clerk

Presented by Mr. Knight of Rockland by request.

---

---

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

---

**AN ACT Exempting Boats and Motors from Property Tax.**

---

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

**R. S., c. 91-I, § 133, additional.** Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding a new section 133, to read as follows :

**‘Tax Exemption on Boats.**

**Sec. 133. Municipal tax exemption on boats.** Boats and motors shall be exempt from municipal taxation as personal property.’