

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND SECOND LEGISLATURE

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**Legislative Document**

**No. 189**

H. P. 168

House of Representatives, January 14, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Cottrell of Portland.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-FIVE

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### AN ACT Relating to Municipal Excise Taxes on Boats.

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

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

**'Sec. 1491. Excise tax on boats.** An excise tax shall be levied annually with respect to each calendar year on all boats, subject to registration under the laws of this State, for the privilege of operating boats on the waters of this State.

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

2. Other registered boats. The excise tax on all other registered boats and motors used with such boats shall be computed annually as follows:

A. The tax on a hull of an overall length of 12 or more feet shall be the length in feet squared times 3c.

B. For boats used principally for the securing of food products directly from the sea and for boats licensed by the United States Coast Guard for carrying passengers for hire, the said hull and motor tax computation shall be reduced by  $\frac{1}{2}$ .

C. The tax on a motor shall be computed at 20c per horsepower for motors of more than 10 through 100 horsepower using manufacturer's rating to determine such horsepower. Motors of more than 100 horsepower shall be taxed at 25c each.

D. The tax on a boat and motor shall be reduced by 10% for each year of model to and including the 6th year of model.

E. Fractional feet or horsepower computations shall not be used. Computation shall be to the nearest full foot or horsepower. A fractional excess of  $\frac{1}{2}$  foot or horsepower shall be considered as if said fractional excess were the next full foot or horsepower.

F. The minimum tax on registered boats and motors shall be \$2.

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.

6. Payment of the 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 case of transfers, section 1482, subsection 5, shall apply, except that the credit for  $\frac{1}{2}$  amounts shall not be used.

D. 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 this excise tax, provided that such boat has a current registration in the owner's state of residence.'