

# MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1750

H. P. 1394

House of Representatives, January 6, 1970

Committee on Taxation suggested.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Cottrell of Portland

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
AND SEVENTY

AN ACT Amending the State Income Tax and Boat Registration Laws to  
Provide for Compatibility with Federal Laws.

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

**Sec. 1. R. S., T. 36, § 5102, sub-§ 11, amended.** The last sentence of sub-section 11 of section 5102 of Title 36 of the Revised Statutes, as enacted by section 1 of Section F of chapter 154 of the private and special laws of 1969, and as repealed and replaced by section 50-C of chapter 504 of the public laws of 1969, is repealed and the following enacted in place thereof:

Any reference in this part to the laws of the United States shall mean, for any taxable year, the statutes of the United States relating to federal income taxes effective for the taxable year, whether enacted before or after the effective date of this part.

**Sec. 2. R. S., T. 36, § 757-A, repealed.** Section 757-A of Title 36 of the Revised Statutes, as enacted by section 2 of chapter 480 of the public laws of 1967, is repealed as follows :

~~§ 757-A. 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

Sec. 3. R. S., T. 38, § 234, sub-§ 1, amended. The 2nd sentence of subsection 1 of section 234 of Title 38 of the Revised Statutes, as amended by section 3 of chapter 480 of the public laws of 1967, is further amended to read as follows :

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.

Sec. 4. R. S., T. 38, § 234, sub-§ 7, amended. The 2nd sentence of subsection 7 of section 234 of Title 38 of the Revised Statutes, as amended by section 4 of chapter 480 of the public laws of 1967, is further amended to read as follows :

The owner may renew his certificate of number at expiration by stating the old number in his application ~~filing a certificate from the tax collector as provided 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~~ and paying the prescribed fee.