

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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Legislative Document

No. 926

H. P. 688

House of Representatives, February 17, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Kelley of Southport.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT Exempting Watercraft and Motors from Personal Property  
Taxation.**

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

**Sec. 1.** R. S., T. 36, §§ 609 and 610, repealed. Sections 609 and 610 of Title 36 of the Revised Statutes are repealed.

**Sec. 2.** R. S., T. 36, § 655, sub-§ 1, ¶¶ G and H, repealed and replaced. Paragraphs G and H of subsection 1 of section 655 of Title 36 of the Revised Statutes, as amended, are repealed and the following enacted in place thereof:

**G.** All watercraft and motors used to propel watercraft. Watercraft shall mean all vessels, boats, craft, whether built, in the process of construction or undergoing repairs, used or intended to be used as a means of transportation exclusively on water for pleasure or any commercial purpose.

FISCAL NOTE

It is estimated that this Act will result in an annual loss of revenue to the State of \$2,000 which is attributable to loss of tax revenue on property located in unorganized territory.

STATEMENT OF FACT

The purpose of this Act is to provide that all watercraft, whether pleasure or commercial, and motors used to propel watercraft are exempt from personal property taxation.