

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 1462

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S. P. 421

In Senate, April 7, 1977

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

MAY M. ROSS, Secretary

Presented by Senator Usher of Cumberland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Equalize the Property Tax on Watercraft.**

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

Sec. 1. 12 MRSA § 2070, sub-§ 7, 1st sentence, as enacted by PL 1973, c. 734, § 1, is amended to read:

Every certificate of number awarded under this chapter continues in force until ~~December 31st of the 2nd complete calendar year after the year of issuance~~ the 31st day of December next after its issuance.

Sec. 2. 12 MRSA § 2070, sub-§ 11 is enacted to read:

11. Motorboat registration. No motorboat owner may register his boat pursuant to this chapter, unless he shall present to the official responsible for registration, receipts signed by a tax collector for all property tax payments on his boat since the last registration of his boat.

Sec. 3. 36 MRSA § 610-A is enacted to read:

§ 610-A. Motorboats

All motorboats taxed as personal property within the State shall, except as otherwise provided in this Title, be taxed at a rate of \$22 on each \$1,000 of the maker's list price according to books of value approved by the State Tax Assessor, regardless of the personal property tax rate of any municipality concerning the tax.

## STATEMENT OF FACT

This bill would provide a more uniform rate of property tax on motorboats. All motorboats would be taxed at a rate of \$22 per \$1,000 of value. Payment of all property taxes would be a prerequisite to obtaining registration for that boat.