

# 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 EIGHTH LEGISLATURE

---

---

**Legislative Document**

**No. 1523**

---

---

H. P. 1291

House of Representatives, April 11, 1977

Referred to the Committee on Taxation. Sent up for concurrence and 2,000 ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Greenlaw of Stonington.

Cosponsors: Mr. Jackson of Yarmouth, Ms. Clark of Freeport, Mr. Churchill of Orland.

---

---

**STATE OF MAINE**

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

---

**AN ACT to Exempt Certain Watercraft from Property Taxation.**

---

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

36 MRSA § 655, sub-§ 1, ¶ P is enacted to read:

**P. Watercraft** which shall mean any type of vessel, boat or craft used or capable of being used as a means of transportation on water, other than a seaplane, required to be registered in Maine which is less than 65 feet in length and includes the motor attached to it and used to propel it.

**STATEMENT OF FACT**

This bill repeals the taxation on boats and the motors necessary to propel them. This tax is collected by the municipalities. Many towns do not tax boats and among those that do, there is a great disparity in assessments, mill rates and enforcement. Presently boats with motors must be registered and a registration fee paid. Similar types of personal property such as snowmobiles are not taxed.