

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)

FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1294

H. P. 1099

House of Representatives, March 13, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Cunningham of New Gloucester.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

**AN ACT Concerning the Payment of Taxes on Watercraft in the Municipality
where the Boat is Located.**

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

36 MRSA § 603, sub-§ 2, ¶ I is enacted to read:

I. All watercraft and motors used to propel those watercraft.

STATEMENT OF FACT

The purpose of this bill is to provide that watercraft be taxed in the municipality where the watercraft is located, rather than in the municipality where the owner resides.