

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 411

6
7 H.P. 353

House of Representatives, February 1, 1983

8 On Motion of Representative Higgins of Portland referred to the
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Holloway of Edgecomb.
Cosponsor: Representative Ingraham of Houlton.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Simplify the Administration of
18 the Taxation of Watercraft.
19

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

22 Sec. 1. 12 MRSA §7794, sub-§5, ¶D, as enacted by
23 PL 1979, c. 420, §1, is amended to read:

24 D. The owner of any watercraft which has been
25 issued a certificate of number shall notify the
26 commissioner in writing within 10 days of:

27 (1) The transfer of all or any part of his
28 interest, other than the creation of a
29 security interest, in the watercraft covered
30 by the certificate;

31 (2) The permanent removal of the watercraft
32 from the State;

- 1 (3) The destruction or abandonment of the
2 watercraft;
- 3 (4) The theft or recovery of the water-
4 craft; or
- 5 (5) Any change in his address or any change
6 in the place where the boat is situated.

7 Sec. 2. 36 M RSA §603, sub-§3 is amended to read:

8 3. Nonresidents. Personal property which is
9 within the State and owned by persons residing out of
10 the State shall be taxed either to the owner, or to
11 the person having the same in possession, or to the
12 person owning or occupying any store, storehouse,
13 shop, mill, wharf, landing, shipyard or other place
14 therein where ~~such~~ the property is. Watercraft owned
15 by persons residing out of the State subject to
16 registration under Title 12 shall be taxed in the
17 place where situated as identified by the Commis-
18 sioner of Inland Fisheries and Wildlife.

19 A. A lien is created on ~~said~~ the property for
20 the payment of the tax, which may be enforced by
21 the tax collector to whom the tax is committed,
22 by a sale of the property as provided.

23 B. A lien is created on ~~said~~ the property in
24 behalf of the person in possession, which he may
25 enforce, for the repayment of all sums by him
26 lawfully paid in discharge of the tax. If ~~such~~
27 the person pays more than his proportionate part
28 of ~~such~~ the tax, or if his own goods or property
29 are applied to the payment and discharge of the
30 whole tax, he may recover of the owner ~~such~~ that
31 owner's proper share thereof.

32 STATEMENT OF FACT

33 Currently, the Department of Inland Fisheries and
34 Wildlife, when sending lists of registered boats to
35 local assessors, interprets the law to require a non-
36 resident registrant to list the place of primary use

1 of a registered boat. This causes confusion because
2 boats owned by nonresidents are currently subject to
3 taxation in the place where they are located on April
4 1st, rather than where primarily used. This bill
5 eliminates confusion by requiring that boats owned by
6 nonresidents and subject to registration be taxed in
7 the place where situated as identified by the Commis-
8 sion of Inland Fisheries and Wildlife.

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