

# MAINE STATE LEGISLATURE

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(EMERGENCY)

FIRST REGULAR SESSION

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ONE HUNDRED AND ELEVENTH LEGISLATURE

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Legislative Document

No. 730

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H.P. 582

House of Representatives, February 10, 1983

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

EDWIN H. PERT, Clerk

Presented by Representative Higgins of Portland.

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STATE OF MAINE

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

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AN ACT to Provide a Uniform Excise Tax  
on Watercraft.

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Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the tax assessment date for personal property tax is April 1st of each calendar year; and

Whereas, this Act replaces the annual personal property tax on watercraft with an excise tax paid every 3 years; and

Whereas, unless enacted as an emergency, this Act would not be effective until after the April 1st assessment date resulting in confusion and difficulty in making the transition from a personal property tax to an excise tax; and

1           Whereas, in the judgment of the Legislature,  
2 these facts create an emergency within the meaning of  
3 the Constitution of Maine and require the following  
4 legislation as immediately necessary for the preser-  
5 vation of the public peace, health and safety; now,  
6 therefore,

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

9           Sec. 1. 36 MRSA c. 111, first 3 lines, are  
10 repealed and the following enacted in their place:

11   CHAPTER 111

12   AIRCRAFT, WATERCRAFT, HOUSETRAILERS  
13   AND MOTOR VEHICLES

14           Sec. 2. 36 MRSA §1481, sub-§3, as amended by PL  
15 1969, c. 414, §6, is further amended to read:

16           3. Motor vehicle. "Motor vehicle" means any  
17 self-propelled vehicle not operated exclusively on  
18 tracks, including motorcycles, but not including air-  
19 craft or watercraft. "Motor vehicle" shall not  
20 include any vehicle prohibited by law from operating  
21 on the public highways. "Motor vehicle" shall not  
22 include any snowmobile as defined in Title 12,  
23 section ~~1971~~ 7821.

24           Sec. 3. 36 MRSA §1481, sub-§5, as amended by PL  
25 1981, c. 706, §18, is further amended to read:

26           5. Vehicle. "Vehicle" means a motor vehicle,  
27 watercraft, mobile home, camper trailer,  
28 heavier-than-air aircraft or lighter-than-air air-  
29 craft. "Vehicle" shall not include any snowmobiles  
30 as defined in Title 12, section ~~1971~~ 7821.

31           Sec. 4. 36 MRSA §1481, sub-§5-A is enacted to  
32 read:

33           5-A. Watercraft. "Watercraft" means any vessel,  
34 boat or craft, whether pleasure or commercial, which  
35 is operated within the waters of this State. The  
36 "waters of this State" shall have the same meaning as  
37 in Title 12, section 7791, subsection 15.

1           Sec. 5. 36 MRSA §1482, sub-§1-A is enacted to  
2 read:

3           1-A. Watercraft. For the privilege of operating  
4 a watercraft within the waters of this State, each  
5 watercraft so operated shall be subject to an excise  
6 tax as follows: A sum equal to 15 mills on each  
7 dollar of the maker's list price for the first  
8 through the 3rd year of model; 12 mills for the 4th  
9 through the 6th years; 9 mills for the 7th through  
10 the 9th years; 6 mills for the 10th through the 12th  
11 years; and 3 mills for the 13th and succeeding years.  
12 The minimum tax shall be \$15. The excise tax shall  
13 be paid once every 3 calendar years.

14           Sec. 6. 36 MRSA §1484, sub-§3-A is enacted to  
15 read:

16           3-A. Watercraft. Watercraft excise tax shall be  
17 paid in the following places.

18           A. If the watercraft is owned by an individual  
19 resident of this State, the excise tax shall be  
20 paid in the municipality where the owner resides.  
21 The excise tax for watercraft owned by residents  
22 of the various Indian reservations shall be paid  
23 to the tribal clerks.

24           B. If the watercraft is owned by an individual  
25 who is a nonresident of this State, the excise  
26 tax shall be paid in the municipality where the  
27 watercraft is principally moored.

28           C. If the watercraft is owned by an individual  
29 or by a corporation or partnership, whether for-  
30 foreign or registered in this State, the excise tax  
31 shall be paid in the municipality where the  
32 watercraft is principally moored.

33           Sec. 7. 36 MRSA §1486, first ¶ is amended to  
34 read:

35           No vehicle shall may be registered under Title 29  
36 Title 6, Title 12 or Title 29 until the excise tax or  
37 personal property tax or real estate tax has been  
38 paid in accordance with sections 1482 and 1484.

1           **Emergency clause.** In view of the emergency  
2 cited in the preamble, this Act shall take effect  
3 when approved.

4                                   STATEMENT OF FACT

5           The purpose of this bill is to provide a state-  
6 wide uniform basis for taxation of watercraft which  
7 operate in Maine. At present, watercraft are taxed  
8 by municipalities as personal property, resulting in  
9 widely divergent taxes for watercraft of equal value.  
10 This bill establishes a uniform excise tax which will  
11 be applied statewide, based on uniform valuation  
12 practices approved by the State Tax Assessor.

13   1208020383