

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 861

6
7 H.P. 678 House of Representatives, February 23, 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 Rolde of York.

Cosponsors: Representative Curtis of Waldoboro, Representative Mitchell
of Freeport and Representative Greenlaw of Standish.

12 STATE OF MAINE
13

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

17 AN ACT to Provide for a Local Excise
18 Tax on Watercraft.
19

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

22 Sec. 1. 36 MRSA §655, sub-§1, ¶P, as enacted by
23 PL 1977, c. 456, is amended to read:

24 P. All items of individually owned personal prop-
25 erty with a just value of less than \$1,000,
26 except:

27 (1) Items used for industrial or commercial
28 purposes;

29 (2) Vehicles and camp trailers as defined in
30 section 1481 not subject to an excise tax;
31 and

1 (3) All watercraft not subject to an excise
2 tax; and

3 Sec. 2. 36 MRSA §655, sub-§1, ¶Q is enacted to
4 read:

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

12 Sec. 3. 36 MRSA §1492 is enacted to read:

13 §1492. Municipal excise taxes on watercraft

14 1. Definitions. As used in this section, unless
15 the context otherwise indicates, the following terms
16 have the following meanings.

17 A. "Length" is stated in feet and inches and
18 means the straight line measurement over the
19 deck, excluding sheer, from the foremost part of
20 the watercraft to the aftermost part, measured
21 parallel to the center line, excluding outboard
22 motors, brackets, bowsprits, boomkins, rudders
23 and similar attachments.

24 B. "Lifeboats" or "life rafts" means watercraft
25 customarily carried or required to be carried by
26 a larger vessel for purposes of rescuing the
27 occupants of the vessel in case of danger.

28 C. "Watercraft" means any type of vessel, boat or
29 craft used or being used as a means of trans-
30 portation on water, other than a seaplane, re-
31 quired to be registered in Maine and less than 65
32 feet in length and includes the motor attached to
33 it and used to propel it.

34 D. "Year" means the fiscal year beginning April
35 1st.

36 2. Excise tax. An excise tax shall be levied
37 annually on April 1st on all watercraft, except those
38 exempt by subsection 4.

1 3. Computation. The excise tax on all watercraft
2 subject to that tax under this section shall be com-
3 puted annually as follows:

4	<u>A. For any watercraft less than 12 feet</u>	
5	<u>in length</u>	<u>\$ 5</u>
6	<u>B. For any watercraft 12 feet or more,</u>	
7	<u>but less than 16 feet in length</u>	<u>15</u>
8	<u>C. For any watercraft 16 feet or more,</u>	
9	<u>but less than 20 feet in length</u>	<u>25</u>
10	<u>D. For any watercraft 20 feet or more,</u>	
11	<u>but less than 26 feet in length</u>	<u>35</u>
12	<u>E. For any watercraft 26 feet or more,</u>	
13	<u>but less than 30 feet in length</u>	<u>45</u>
14	<u>F. For any watercraft 30 feet or more,</u>	
15	<u>but less than 36 feet in length</u>	<u>55</u>
16	<u>G. For any watercraft 36 feet or more,</u>	
17	<u>but less than 40 feet in length</u>	<u>65</u>
18	<u>H. For any watercraft 40 feet or more,</u>	
19	<u>but less than 50 feet in length</u>	<u>75</u>
20	<u>I. For any watercraft 50 feet or more,</u>	
21	<u>but less than 65 feet in length</u>	<u>100</u>

22 4. Exemptions. The following shall be exempt from
23 excise tax:

- 24 A. Lifeboats or life rafts; and
- 25 B. Watercraft held by registered retailers as
26 demonstrators or stock-in-trade.

27 5. Where paid. The excise tax shall be paid, in
28 the case of a Maine resident, in the place where he
29 resides; in the case of a Maine resident of an
30 unorganized area, to the Bureau of Taxation; or, in
31 the case of a nonresident registering or documenting
32 watercraft in Maine, in the place where the water-
33 craft is located on April 1st.

1 putting them in a disadvantageous position in rela-
2 tion to other coastal New England states.

3 In addition to variations in assessments from
4 town to town, mill rates vary, compounding the
5 inequity. The tax on a boat valued at \$1,000, assum-
6 ing full valuation, can vary from \$8.60 to \$596.

7 This bill repeals the personal property tax on
8 boats and replaces it with a municipal excise tax
9 that is fair, uniform and easy to administer.

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