

MAINE STATE LEGISLATURE

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L.D. 1343

2

(Filing No. H-95)

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
111TH LEGISLATURE
FIRST REGULAR SESSION

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HOUSE AMENDMENT "B" to H.P. 1041, L.D. 1343,
8 Bill, "AN ACT to Provide a Uniform Excise Tax on
9 Watercraft."

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Amend the bill in Part B, section 9 in that part
designated "§1503." by inserting after the first
paragraph the following:

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'1. Canoe and kayak. "Canoe" means a narrow,
lightweight boat, whether covered or not, with its
sides meeting in a sharp edge at each end, usually
propelled by one or more paddles. "Kayak" means a
covered canoe usually propelled by a double bladed
paddle.'

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Further amend the bill in Part B, section 9 in
that part designated "§1503." subsection 10 in the
7th line (page 10, line 15 in L.D.) by inserting
after the underlined words and punctuation "the
watercraft." the following:

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'Watercraft includes canoes and kayaks.'

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Further amend the bill in Part B, section 9 in
that part designated "§1503." by renumbering the sub-
sections to read consecutively.

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Further amend the bill in Part B, section 9, in
that part designated "§1504." in subsection 1 by
inserting after paragraph O the following:

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'P. Canoes and kayaks shall be taxed at a rate
of \$5.'

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Further amend the bill in Part B, section 9, in
that part designated "§1504." in subsection 2, para-

HOUSE AMENDMENT "B" to H.P. 1041, L.D. 1343

1 graph B in the first line (page 12, line 17 in L.D.)
2 by inserting after the underlined word and punctu-
3 ation "watercraft," the underlined words 'with the
4 exception of canoes and kayaks'

5 STATEMENT OF FACT

6 This amendment proposes a flat \$5 excise tax on
7 all canoes and kayaks.

8

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Filed by Rep. Allen of Washington
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3/29/83 (Filing No. H-95)