

MAINE STATE LEGISLATURE

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1 (After Deadline)
2 FIRST REGULAR SESSION
3

4 ONE HUNDRED AND ELEVENTH LEGISLATURE
5

6 Legislative Document

No. 1524

8 H.P. 1154

House of Representatives, April 26, 1983

9 Approved for introduction by a majority of the Legislative Council
10 pursuant to Joint Rule 27.

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

EDWIN H. PERT, Clerk

Presented by Representative Allen of Washington.

12 Cosponsors: Representative Ingraham of Houlton, Senator Wood of York
and Representative Higgins of Portland.

13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-THREE
17

18 AN ACT Relating to the Taxation of
19 Certain Watercraft.
20

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

23 Sec. 1. 36 MRSA §1503, sub-§1, as enacted by PL
24 1983, c. 92, is repealed.

25 Sec. 2. 36 MRSA §1503, sub-§§1-A and 1-B are
26 enacted to read:

27 1-A. Canoe. "Canoe" has the same definition as
28 that set out in Title 12, section 662, subsection 1.

29 1-B. Commercial vessel. "Commercial vessel"
30 means any type of watercraft used exclusively in a
31 business or trade:

32 A. Is required to be registered under Title 12,
33 section 7794; or

1 B. Is documented under the laws of the United
2 States.

3 Sec. 3. 36 M RSA §1503, sub-§10, as enacted by PL
4 1983, c. 92, is amended to read:

5 10. Watercraft. "Watercraft" means any type of
6 vessel, boat or craft capable of being used as a
7 means of transportation on water, other than a sea-
8 plane, including motors, electronic and mechanical
9 equipment and other machinery, whether permanently or
10 temporarily attached, and which are customarily used
11 in the operations of the watercraft. Watercraft
12 includes canoes, does not include a vessel, boat or
13 craft located and intended to be permanently docked
14 in one location and not used as a means of trans-
15 portation on water.

16 Sec. 4. 36 M RSA §1504, sub-§1, ¶P is enacted to
17 read:

18 P. Canoes \$5.

19 Sec. 5. 36 M RSA §1504, sub-§2, ¶B, as enacted by
20 PL 1983, c. 92, is amended to read:

21 B. For all other watercraft, with the exception
22 of canoes, the tax payable shall be reduced 20%
23 when the watercraft is over 10 years of age and
24 shall be reduced 40% when the watercraft is over
25 20 years of age.

26 STATEMENT OF FACT

27 The purpose of this bill is to provide a flat \$5
28 excise tax on all canoes that are registered.

29 3233042083