

MAINE STATE LEGISLATURE

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(EMERGENCY)

SECOND REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 1989

H.P. 1514

House of Representatives, January 24, 1984

Approved for introduction by the Legislative Council pursuant to Joint Rule 26.

Reference to the Committee on Taxation is suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Higgins of Portland.

Cosponsors: Representative Day of Westbrook, Representative Melendy of Rockland and Representative Allen of Washington.

STATE OF MAINE

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

AN ACT Concerning Implementation of the
Boat Excise Tax.

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

Whereas, the watercraft excise tax scheduled to become effective on March 1, 1984, envisioned the passage of an amendment to the Constitution of Maine; and

Whereas, that proposed amendment was not approved by the people; and

Whereas, delay of the implementation of the law is necessary in order to avoid the necessity of increased state reimbursement to municipalities for the property tax revenue loss; and

1 Whereas, these changes shall be made before March
2 1, 1984; and

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

9 Be it enacted by the People of the State of Maine as
10 follows:

11 Sec. 1. 12 MRSA §7794, sub-§1, as amended by PL
12 1983, c. 572, §§1 and 12, is further amended to
13 read:

14 1. Motorboats requiring. The owner of every mo-
15 torboat, including airmobiles, used on the waters of
16 the State as the state of principal use shall obtain
17 a certificate of number for the motorboat from the
18 commissioner. Beginning March 1, ~~1985~~ 1986, no cer-
19 tificate of number may be issued unless the owner
20 submits proof that the watercraft excise tax, as-
21 sessed under Title 36, chapter 112, has been paid.
22 The following motorboats are exempt from this sec-
23 tion:

24 A. A watercraft which has or is required to have
25 a valid marine document as a watercraft of the
26 United States;

27 B. A motorboat already covered by a current cer-
28 tificate of number issued under a federally ap-
29 proved numbering system of another state or a
30 federal law, provided that the number so issued
31 is displayed on the motorboat and provided that
32 the motorboat has not been within this State for
33 a period in excess of 60 consecutive days after
34 the state of principal use has been changed;

35 C. Military or public watercraft, except recrea-
36 tional type watercraft of the United States;

37 D. A motorboat whose owner is the United States,
38 a state or subdivision thereof which is used for

1 governmental purposes and which is clearly identi-
2 fifiable as such;

3 E. A ship's lifeboat;

4 F. Motorboats from a country other than the
5 United States, provided the motorboat has not
6 been within this State for a period in excess of
7 60 consecutive days; and

8 G. Motorboats used exclusively for racing pur-
9 poses which display on their hulls in a prominent
10 manner a valid boat number issued by a recognized
11 racing association.

12 Sec. 2. 36 MRSA §1504, sub-§9, ¶A, as amended by
13 PL 1983, c. 572, §§11 and 12, is further amended to
14 read:

15 A. Beginning March 1, ~~1985~~ 1986, payment of the
16 excise tax is a prerequisite for obtaining a cer-
17 tificate of number of a watercraft under Title
18 12, section 7794, and no registration may be re-
19 newed until all excise taxes with respect to the
20 watercraft have been paid in accordance with this
21 chapter.

22 Sec. 3. PL 1983, c. 92, emergency clause is
23 amended to read:

24 Emergency clause. In view of the emergency cited
25 in the preamble, Part A shall take effect on April 1,
26 1983, and shall expire and be repealed on March 1,
27 ~~1984~~ 1985. Part B shall take effect on March 1, ~~1984~~
28 1985.

29 Sec. 4. PL 1983, c. 572, §12 is amended to read:

30 §12. Effective date. This Act shall take effect
31 March 1, ~~1984~~ 1985. Section 2 of this Act is re-
32 pealed on March 1, ~~1985~~ 1986.

