

# MAINE STATE LEGISLATURE

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(EMERGENCY)

SECOND REGULAR SESSION

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ONE HUNDRED AND ELEVENTH LEGISLATURE

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Legislative Document

No. 2018

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S.P. 732

In Senate, January 31, 1984

Reference to the Committee on Taxation. Ordered printed and sent down for concurrence.

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

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Wood of York.

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STATE OF MAINE

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

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**AN ACT to Make Necessary Revisions  
Relating to the Watercraft Excise Tax.**

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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 watercraft excise tax enacted at the First Regular Session of the 111th Legislature, contained certain technical errors that must be corrected; and

Whereas, these errors must be corrected in order for the tax to operate in the manner intended by the Legislature; and

Whereas, these errors must be corrected before the March 1, 1984, effective date of the 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. 12 MRSA §7794, sub-§3, ¶C, as enacted by  
10 PL 1983, c. 572, §§2 and 12, is amended to read:

11           C. At the time of issuance of a certificate of  
12 number, the commissioner shall provide a written  
13 notice that a local excise tax must be paid and  
14 that a tax decal must be displayed beside the  
15 number on the watercraft. Where the certificate  
16 of number is issued to a resident of this State,  
17 the commissioner shall send notice of issuance to  
18 the tax ~~assessor~~ collector of the municipality  
19 where the holder of the certificate of number re-  
20 sides. If a certificate of number is issued to a  
21 nonresident individual or to a partnership or  
22 corporation, domestic or foreign, the copy of the  
23 certificate shall be sent to the ~~assessor~~ tax  
24 collector of the municipality where the water-  
25 craft is principally moored, docked or located or  
26 has its established base of operations..

27           Sec. 2. 12 MRSA §7801, sub-§28, as enacted by PL  
28 1983, c. 572, §§4 and 12, is amended to read:

29           28. Failure to display an excise tax decal. In  
30 all cases where a person fails to display an excise  
31 tax decal as required under Title 36, chapter 112,  
32 the law enforcement official discovering the failure  
33 shall notify the tax ~~assessor~~ collector of the  
34 owner's residence or, in the case of nonresidents,  
35 partnerships or corporations, foreign or domestic,  
36 the tax ~~assessor~~ collector of the municipality where  
37 the watercraft is principally moored, docked or lo-  
38 cated or has its established base of operations.

39           Sec. 3. PL 1983, c. 92, Pt. B, §7 is repealed.

40           Sec. 4. 36 MRSA §655, sub-§1, ¶P, as enacted by  
41 PL 1977, c. 456, is amended to read:

1 P. All items of individually owned personal  
2 property with a just value of less than \$1,000,  
3 except:

4 (1) Items used for industrial or commercial  
5 purposes; and

6 (2) Vehicles and camp trailers as defined  
7 in section 1481 not subject to an excise  
8 tax; and .

9 ~~(3) All watercraft not subject to an excise~~  
10 ~~tax.~~

11 Sec. 5. 36 M RSA §1504, sub-§1, ¶B, as repealed  
12 and replaced by PL 1983, c. 572, §9, is repealed and  
13 the following enacted in its place:

14 B. Motor tax. In addition to the length tax, the  
15 owner of any watercraft, other than a canoe, with  
16 an overall length greater than 12 feet and less  
17 than 23 feet shall pay a tax on the total motor  
18 horsepower as shown on the watercraft's registra-  
19 tion in accordance with the following schedule:

0 (1) Horsepower of 20 or less.....\$2

21 (2) Horsepower over 20 but  
22 not over 70.....\$5

23 (3) Horsepower over 70.....\$10.

24 **Emergency clause.** In view of the emergency cited  
25 in the preamble, this Act shall take effect March 1,  
26 1984.

27 STATEMENT OF FACT

28 This bill makes technical changes in the water-  
29 craft excise tax enacted at the First Regular Session  
30 of the 111th Legislature. References to municipal  
31 tax assessors are changed to tax collectors. The ap-  
32 plicability of the motor tax is changed because the  
33 length tax automatically incorporates adjustments for  
34 watercraft with a length greater than 22 feet. A  
35 portion of the Revised Statutes, Title 36, section

1 655, subsection 1, paragraph P is restored which was  
2 inadvertently repealed in Public Law 1983, chapter  
3 92. It is the intention of the Legislature that the  
4 correction of this error does not create a property  
5 tax exemption requiring reimbursement under the Con-  
6 stitution of Maine, Article IV, Part 3, Section 23.

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