## MAINE STATE LEGISLATURE

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	THIRD SPECIAL SESS	ION
	ONE HUNDRED AND ELEVENTH L	EGISLATURE
Legislat	tive Document	No. 2493
	House of Represe mitted by the Joint Standing Committee of der H.P. 1896 and printed under Joint Ru	
		EDWIN H. PERT, Clerk
	STATE OF MAINE	
	IN THE YEAR OF OUR NINETEEN HUNDRED AND EIG	
	AN ACT to Ensure the Payment on Watercraft.	of Taxes due
Be it follow	enacted by the People of the	State of Maine as
	PART A	
Se read:	c. 1. 36 MRSA §1504, sub-§	9, ¶C is enacted to
	Failure to pay the tax req r is a civil violation for w t to exceed \$100 may be adju	hich a forfeiture
	PART B	
	c. 1. 12 MRSA §7794, sub-§	

- 1 Motorboats requiring. The owner of every motorboat, including airmobiles, used on the waters 2 3 the State as the state of principal use shall obtain 4 a certificate of number for the motorboat from Beginning March 31, 1985, no certifi-5 commissioner. 6 cate of number may be issued unless the owner submits 7 proof that the personal property tax on the water-8 craft, assessed under Title 36, Part 2, has been paid 9 or that the watercraft is exempt from the tax. following motorboats are exempt from this section: 10
- 11 A. A watercraft which has or is required to have 12 a valid marine document as a watercraft of the 13 United States;
  - B. A motorboat already covered by a current certificate of number issued under a federally approved numbering system of another state or a federal law, provided that the number so issued is displayed on the motorboat and provided that the motorboat has not been within this State for a period in excess of 60 consecutive days after the state of principal use has been changed;
  - C. Military or public watercraft, except recreational type watercraft of the United States;
  - D. A motorboat whose owner is the United States, a state or subdivision thereof which is used for governmental purposes and which is clearly identifiable as such;
- 28 E. A ship's lifeboat;

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- F. Motorboats from a country other than the United States, provided the motorboat has not been within this State for a period in excess of 60 consecutive days; and
- 33 G. Motorboats used exclusively for racing pur-34 poses which display on their hulls in a prominent 35 manner a valid boat number issued by a recognized 36 racing association.
- 37 Sec. 2. 36 MRSA 613 is enacted to read:
- 38 §613. Watercraft decal

Each watercraft shall display a current tax decal as directed by the State Tax Assessor. The State Tax Assessor shall prepare and distribute decals to municipalities. Municipalities shall distribute decals to taxpayers upon the payment of all personal property taxes due with respect to a watercraft. Failure to display the decal required by this section is a civil violation for which a forfeiture not to exceed \$100 may be adjudged.

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Sec. 3. Effective date. This Part shall effect on March 31, 1985, unless by that date the Governor has proclaimed that the Constitution of Maine has been amended to require that beginning with the property tax year 1984, all watercraft, as defined by the Legislature, shall be exempt from taxation as personal property; provided, that certain watercraft, as defined by the Legislature, shall be subject to an excise tax to be collected and retained by the municipalities. If the Governor has so proclaimed by that date, this Part is repealed on March 31, 1985.

## STATEMENT OF FACT

The purpose of this bill is to provide that if the constitutional amendment relating to watercraft taxation is not approved in November and watercraft are returned to taxation as personal property, that the tax will be uniformly administered and boat owners will not be able to avoid the tax because they will be required to show proof of payment in order to register their boats as has been required under the excise tax. They will also be required to show a tax decal on their boat.

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