

MAINE STATE LEGISLATURE

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1 THIRD SPECIAL SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 2493

6
7 H.P. 1897

House of Representatives, September 10, 1984

8 Submitted by the Joint Standing Committee on Taxation pursuant to
9 Joint Order H.P. 1896 and printed under Joint Rule 2.

10 EDWIN H. PERT, Clerk

11
12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-FOUR
16

17 AN ACT to Ensure the Payment of Taxes due
18 on Watercraft.
19

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

22 PART A

23 Sec. 1. 36 MRSA §1504, sub-§9, ¶C is enacted to
24 read:

25 C. Failure to pay the tax required by this chap-
26 ter is a civil violation for which a forfeiture
27 not to exceed \$100 may be adjudged.

28 PART B

29 Sec. 1. 12 MRSA §7794, sub-§1, as amended by PL
30 1983, c. 632, Pt. B, §1, is further amended to read:

1 1. Motorboats requiring. The owner of every mo-
2 torboat, including airmobiles, used on the waters of
3 the State as the state of principal use shall obtain
4 a certificate of number for the motorboat from the
5 commissioner. Beginning March 31, 1985, no certifi-
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. The
10 following motorboats are exempt from this section:

11 A. A watercraft which has or is required to have
12 a valid marine document as a watercraft of the
13 United States;

14 B. A motorboat already covered by a current cer-
15 tificate of number issued under a federally ap-
16 proved numbering system of another state or a
17 federal law, provided that the number so issued
18 is displayed on the motorboat and provided that
19 the motorboat has not been within this State for
20 a period in excess of 60 consecutive days after
21 the state of principal use has been changed;

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

24 D. A motorboat whose owner is the United States,
25 a state or subdivision thereof which is used for
26 governmental purposes and which is clearly iden-
27 tifiable as such;

28 E. A ship's lifeboat;

29 F. Motorboats from a country other than the
30 United States, provided the motorboat has not
31 been within this State for a period in excess of
32 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

