

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 885

6
7 H.P. 615

House of Representatives, February 28, 1985

8 On Motion of Representative Higgins of Portland, referred to the
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Zirnkilton of Mount Desert.

11 Cosponsored by Senator Twitchell of Oxford, Senator Sewall of Lincoln
and Senator Danton of York.

12 STATE OF MAINE
13

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

17 AN ACT to Adjust the Excise Tax on
18 Watercraft.
19

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

22 36 MRSA §1504, sub-§1, ¶A, as amended by PL 1983,
23 c. 632, Pt. A, §7, is repealed and the following en-
24 acted in its place:

25 A. The following tax is based upon the overall
26 length of the watercraft.

27 Overall length of water-
28 craft to nearest foot

Length tax

29 Commercial All Other

30 Watercraft under 13 feet
31 and all canoes regardless

32 of length \$ 3.00

\$ 6.00

33 13 feet 3.50

10.50

1	14 feet	4.00	12.00
2	15 feet	4.50	13.50
3	16 feet	5.50	16.50
4	17 feet	6.50	19.50
5	18 feet	8.00	24.00
6	19 feet	9.50	28.50
7	20 feet	11.00	33.00
8	21 feet	13.00	39.00
9	22 feet	15.00	45.00
10	23 feet	22.00	66.00
11	24 feet	24.00	72.00
12	25 feet	26.00	78.00
13	26 feet	29.00	87.00
14	27 feet	32.00	96.00
15	28 feet	35.00	105.00
16	29 feet	38.00	114.00
17	30 feet	41.00	123.00
18	31 feet	44.00	132.00
19	32 feet	47.00	141.00
20	33 feet	50.00	150.00
21	34 feet	53.00	159.00
22	35 feet	56.50	169.50
23	36 feet	60.00	180.00
24	37 feet	63.50	190.50
25	38 feet	67.50	202.50
26	39 feet	71.00	213.00
27	40 feet	75.00	225.00
28	41 feet	79.00	237.00
29	42 feet	84.00	252.00
30	43 feet	89.00	267.00
31	44 feet	95.00	285.00
32	45 feet	101.00	303.00
33	46 feet	107.00	321.00
34	47 feet	114.00	342.00
35	48 feet	121.00	363.00
36	49 feet	128.00	384.00
37	50 feet	135.00	405.00
38	51 feet	142.50	427.50
39	and over	plus 7.50	plus 30.00
40		for each	for each
41		foot over	foot over
42		51 feet	51 feet

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STATEMENT OF FACT

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The purpose of this bill is to establish separate excise tax schedules for commercial watercraft and noncommercial watercraft.

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