

MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1827

7 H.P. 1311 House of Representatives, January 13, 1986

8 Approved for introduction by a majority of the Legislative Council
9 pursuant to Joint Rule 26.

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

10 Presented by Representative Coles of Harpswell.

Cosponsored by Senator Twitchell of Oxford, Representative Mayo of
Thomaston and Representative Zirkilton of Mount Desert.

11
12 STATE OF MAINE
13

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

17 AN ACT to Provide for Fair Treatment of
18 Unpowered Fishing Dories Under the
19 Boat Excise Tax Law.
20

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

23 Sec. 1. 36 MRSA §1503, sub-§3-A is enacted to
24 read:

25 3-A. Dory. "Dory" means a double-ended boat
26 used exclusively for the transport and storage of
27 fishing gear.

28 Sec. 2. 36 MRSA §1504, sub-§1, ¶A, as enacted by
29 PL 1983, c. 92, Pt. B, §9, is amended to read:

30 A. The following tax is assessed based upon the
31 overall length of the watercraft.

32 Overall length of watercraft
33 to nearest foot.....Length Tax

1	Watercraft under 13 feet,	
2	<u>all dories regardless of length</u>	
3	and all canoes regardless of	
4	length.....	\$6
5	13 feet.....	7
6	14 feet.....	8
7	15 feet.....	9
8	16 feet.....	11
9	17 feet.....	13
10	18 feet.....	16
11	19 feet.....	19
12	20 feet.....	22
13	21 feet.....	26
14	22 feet.....	30
15	23 feet.....	44
16	24 feet.....	48
17	25 feet.....	52
18	26 feet.....	58
19	27 feet.....	64
20	28 feet.....	70
21	29 feet.....	76
22	30 feet.....	82
23	31 feet.....	88
24	32 feet.....	94
25	33 feet.....	100
26	34 feet.....	106
27	35 feet.....	113
28	36 feet.....	120
29	37 feet.....	127
30	38 feet.....	135
31	39 feet.....	142
32	40 feet.....	150
33	41 feet.....	158
34	42 feet.....	168
35	43 feet.....	178
36	44 feet.....	190
37	45 feet.....	202
38	46 feet.....	214
39	47 feet.....	228
40	48 feet.....	242
41	49 feet.....	256
42	50 feet.....	270
43	51 feet.....	285
44	and over.....	plus \$15
45		for each
46		foot over
47		51 feet

1

STATEMENT OF FACT

2 Unpowered fishing dories are the marine equiva-
3 lent of trailers. Yet they are taxed as if they were
4 fully active watercraft. This is a severe burden to
5 bear for fishermen when the dories are needed only
6 very occasionally in the course of a year. This bill
7 treats them as water-bourne trailers by putting them
8 in the same category as canoes.

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