

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND THIRTEENTH LEGISLATURE
4

5 Legislative Document

NO. 144

7 H.P. 119 House of Representatives, January 28, 1987
8 On Motion of Representative Cashman of Old Town referred
9 to the Committee on Taxation. Sent up for concurrence and
ordered printed.

10 Presented by Representative CLARK of Millinocket.
EDWIN H. PERT, Clerk
Cosponsored by Representatives HUSSEY of Milo, DUFFY of
Bangor, and Senator USHER of Cumberland.

11 STATE OF MAINE
12
13

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

17 AN ACT to Abolish the Watercraft Excise Tax.
18

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

21 Sec. 1. 12 MRSA §7794, sub-§1, as amended by PL
22 1983, c. 632, Pt. A, §1; c. 632, Pt. B, §§1 and 7;
23 and as amended by c. 866, Pt. B, §§1 and 3, is re-
24 pealed and the following enacted in its place:

25 1. Motorboats requiring. The owner of every mo-
26 torboat, including airmobiles, used on the waters of
27 the State as the state of principal use shall obtain
28 a certificate of number for the motorboat from the
29 commissioner. The following motorboats are exempt
30 from this section:

31 A. A watercraft which has or is required to have
32 a valid marine document as a watercraft of the
33 United States;

1 B. A motorboat already covered by a current cer-
2 tificate of number issued under a federally ap-
3 proved numbering system of another state or a
4 federal law, provided that the number is dis-
5 played on the motorboat and provided that the mo-
6 torboat has not been within this State for a pe-
7 riod in excess of 60 consecutive days after the
8 state of principal use has been changed;

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

11 D. A motorboat whose owner is the United States,
12 a state or subdivision of the United States or a
13 state which is used for governmental purposes and
14 which is clearly identifiable as such;

15 E. A ship's lifeboat;

16 F. A motorboat from a country other than the
17 United States, provided that the motorboat has
18 not been within this State for a period in excess
19 of 60 consecutive days; and

20 G. Motorboats used exclusively for racing pur-
21 poses which display on their hulls in a prominent
22 manner a valid boat number issued by a recognized
23 racing association.

24 Sec. 2. 36 MRSA c. 112, as amended, is repealed.

25 STATEMENT OF FACT

26 The purpose of this bill is to abolish the water-
27 craft excise tax.

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