

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1
2

3
4
5
6

7
8
9

10
11
12
13
14

15
16
17
18

19
20
21

22
23

24
25

26
27
28
29
30
31
32
33

34
35
36

L.D. 273

(Filing No. H- 129)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
113TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "~~H~~" to H.P. 221. L.D. 273,
Bill, "AN ACT to Amend the Watercraft Excise Tax
Law."

Amend the bill in section 2 in subsection 28 in
the 4th line (page 2, line 4 in L.D.) by inserting
after the following: "forfeiture" the following: '
payable to the municipality where the watercraft is
subject to excise tax,'

Further amend the bill in section 6 in paragraph
A by striking out all of the 16th to 18th lines (page
3, lines 14 to 16 in L.D.) and inserting in their
place the following:

'20 feet 22
21 feet 26
22 feet 30'

Further amend the bill by striking out all of
section 8 and inserting in its place the following:

'Sec. 8. 36 MRSA §1504, sub-§5-A is enacted to
read:

5-A. Credit for transfer. Any owner who has
paid the excise tax for a watercraft which is trans-
ferred in the same tax year is entitled to a credit
to the maximum amount of the tax previously paid in
that year for any number of watercraft, regardless of
the number of transfers which may be required of him
in the same tax year. The credit shall be allowed in
any place in which the excise tax is payable.'

Further amend the bill in section 9 in the amend-
ing clause (page 4, line 35 in L.D.) by striking out
the following: "~~MD, E and F~~" and inserting in its

COMMITTEE AMENDMENT "4" to H.P. 221, L.D. 273

1 place the following: 'D and E'

2 Further amend the bill in section 9 by striking
3 out all of paragraph F (page 5, lines 26 and 27 in
4 L.D.)

5 STATEMENT OF FACT

6 This amendment provides that fines for failure to
7 display an excise tax decal will be paid to the mu-
8 nicipality where the excise tax is owed rather than
9 to the State. It corrects an error in the new tax
10 table to reflect the intent to increase taxes for wa-
11 tercraft with a length of 23 feet or more. It re-
12 moves section 8 and replaces it with a provision al-
13 lowing a trade-in credit against the tax for water-
14 craft which are traded in during the tax year. It
15 also removes a provision which would have extended
16 enforcement of the tax to any law enforcement offi-
17 cer.

18

2799051287

Reported by the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the
House
5/14/87 (Filing No. H-129)