

MAINE STATE LEGISLATURE

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L.D. 273

(Filing No. H- 138)

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

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

Amend the Bill by inserting after section 8 the
following:

'Sec. 9. 36 MRSa §1504, sub-§7-A, as enacted by
PL 1985, c. 726, §7, is amended to read:

7-A. Interest on delinquent taxes. Any tax as-
sessed under this chapter which is not paid when due
shall accrue interest at the rate set for municipal
property taxes for the year during which the excise
tax is due.

Notwithstanding this section, an owner of a water-
craft may not be assessed for any delinquent taxes or
interest if the owner provides satisfactory evidence,
as specified by the Commissioner of Inland Fisheries
and Wildlife, and certifies in writing that the wa-
tercraft has not been operated on any waters of the
State during the period for which the delinquent
taxes or interest is otherwise due.'

Further amend the Bill by renumbering the sec-
tions to read consecutively.

