

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 639

H.P. 472 House of Representatives, March 5, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative CLARK of Millinocket.

Cosponsored by Representatives DUFFY of Bangor, MAYO of
Thomaston and President PRAY of Penobscot.

STATE OF MAINE

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

1 AN ACT to Implement a Waiver for Nonuse in
2 the Boat Excise Tax Laws.
3

4 Be it enacted by the People of the State of Maine as
5 follows:

6 36 MRSA §1504, sub-§7-A, as enacted by PL 1985,
7 c. 726, §7, is amended to read:

8 7-A. Interest on delinquent taxes. Any tax as-
9 sessed under this chapter which is not paid when due
10 shall accrue interest at the rate set for municipal
11 property taxes for the year during which the excise
12 tax is due.

13 Notwithstanding this section, an owner of a water-
14 craft may not be assessed for any delinquent taxes or

1 interest if the owner provides satisfactory evidence,
2 as specified by the Commissioner of Inland Fisheries
3 and Wildlife, and certifies in writing that the wa-
4 tercraft has not been operated on any waters of the
5 State during the period for which the delinquent
6 taxes or interest is otherwise due.

7 STATEMENT OF FACT

8 This bill provides a nonuse exemption for the
9 payment of watercraft excise tax similar to that pro-
10 vided for by the registration of motor vehicles.

11 1010021487