MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1770

H.P. 1212

House of Representatives, May 3, 1991

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative GRAY of Sedgwick.

Cosponsored by Representative CONSTANTINE of Bar Harbor, Representative MELENDY of Rockland and Senator ESTY of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND NINETY-ONE

An Act to Amend the Laws Relating to Watercraft Registration and Excise Tax.



Вe	iŧ	enacted	by	the	Peo	ple	of	the	State	of	Maine	as	follows:

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- Sec. 1. 12 MRSA §7794, sub-\$1, ¶A, as enacted by PL 1979, c. 420, §1, is amended to read:
 - A. A watercraft which that has or is required to have a valid marine document as a watercraft of the United States, except for a commercial vessel under Title 36, section 1504, subsection 4, paragraph D;
- Sec. 2. 12 MRSA §7801, sub-§28, as amended by PL 1987, c. 196, §2, is further amended to read:
- 14 Failure to display an excise tax decal. An owner of a watercraft who-fails-to-display-the-excise-tax-decal, -as-required by-Title-36,-chapter-112,-commits-a-civil-violation-for-which-a 16 forfeiture, - payable -- to - the - municipality - where - the - watercraft - is 18 subject-to-excise-tax,-of-not-less-than-\$25-nor-more-than-\$250 shall-be adjudged is guilty of failure to display an excise tax 20 decal if the owner fails to comply with the requirements of Title 36, section 1504, subsection 7. In all cases where the owner of a 22 watercraft fails to display an excise tax decal as required under Title 36, chapter 112, the law enforcement officer discovering 24 the failure shall notify the tax collector of the owner's residence or, in the case of nonresidents, partnerships or corporations, foreign or domestic, the tax collector of the 26 municipality where the watercraft is principally moored, docked 28 or located or has its established base of operations.
 - Sec. 3. 12 MRSA §7901, sub-§10, as enacted by PL 1985, c. 737, Pt. A, §34, is repealed.

34 STATEMENT OF FACT

This bill broadens the state watercraft registration and excise taxation requirements by removing the exemption for federally documented boats that have an established base of operation in Maine. It also equalizes the penalties for failure to pay the state excise tax by making the penalties for nonpayment, as evidenced by failure to display a current excise tax decal, a Class E crime for boats not required to register under the Maine Revised Statutes, Title 12, section 7794, as it already is for those that are required to register under Title 12, section 7801, subsections 1 and 2.