MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1199

S.P. 410

In Senate, February 11, 1999

An Act to Tax Docking Fees for Pleasure Boats Greater than 19 Feet in Length.

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator NUTTING of Androscoggin.
Cosponsored by Representative GAGNON of Waterville and
Senators: MICHAUD of Penobscot, MILLS of Somerset, Representatives: GREEN of
Monmouth, TOWNSEND of Portland.

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

Sec. 1. 36 MRSA §1811, first ¶, as amended by PL 1993, c. 701, §6 and affected by §10, is further amended to read:

A tax is imposed on the value of all tangible personal property and taxable services sold at retail in this State. The rate of tax is 7% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; 7% on the value of rental of living quarters in any hotel, rooming house, tourist or trailer camp; 10% on the value of rental for a period of less than one year of an automobile; 7% on the value of prepared food sold in establishments that are licensed for on-premises consumption of liquor pursuant to Title 28-A, chapter 43; and 6% on the value of all other tangible personal property and taxable services, including docking fees imposed on owners of coastal recreational watercraft greater than 19 feet in length. Value is measured by the sale price, except as otherwise provided.

Sec. 2. Effective date. This Act takes effect May 1, 2000.

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SUMMARY

This bill subjects docking fees imposed on owners of recreational watercraft to a 6% sales tax as of May 1, 2000.