

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1845

H.P. 1284

House of Representatives, March 16, 1999

An Act to Limit the Imposition of Excise Taxes on Watercraft.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative PIEH of Bremen.
Cosponsored by Senator KILKELLY of Lincoln and
Representatives: HONEY of Boothbay, McNEIL of Rockland, PERKINS of Penobscot,
PINKHAM of Lamoine, SKOGLUND of St. George, STANWOOD of Southwest Harbor,
USHER of Westbrook, Senator: GOLDTHWAIT of Hancock.

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

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Sec. 1. 36 MRSA §1504, sub-§3, ¶D, as enacted by PL 1983, c. 632, Pt. A, §8, is amended to read:

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D. Beginning April 1, 1984, upon payment of the excise tax, the municipality shall certify on forms provided by the Department of Inland Fisheries and Wildlife that the excise tax has been paid. The municipality may withhold certification that the excise tax has been paid until all outstanding taxes due under this chapter for the current year and previous one-year period have been paid.

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SUMMARY

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This bill limits the collection of unpaid excise tax on reregistration of boats to the current year and previous one-year period.